

Q3 Financial Update | September

2023

Q3 Financial Update – September 2023

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Introduction

On behalf of Niagara Region, we are pleased to provide you with the 2023 Q3 financial update.

Niagara is a culturally rich and historically significant region that offers its residents a mix of urban and rural living within 12 area municipalities. The Region boasts a diverse economy that includes manufacturing, tourism, agriculture and emerging sectors such as new media, green technology and bioscience.

Regional government operations are overseen by Niagara Regional Council which is composed of 32 elected representatives from 12 area municipalities and the Regional Chair. The current Regional Council was elected in November 2022 and the 32 members will serve a four year term to November 2026.

At September 30, 2023 Niagara Region is forecasting a deficit of \$2,914 thousand related to the General levy programs, a \$2,056 thousand surplus related to Special levy programs, and a \$3,093 thousand deficit related to the Water & Wastewater Program.

Affordability and sustainability are two key elements of Niagara Region's budget strategy. Achieving a balance between providing the programs and services residents have come to rely upon, ensuring they can afford to pay for them and ensuring that we have money to fund future infrastructure and program needs is critical. We would appreciate your feedback at www.niagararegion.ca.

We hope you will find the information provided in this report of interest and welcome any suggestions for its improvement going forward.

Helen Chamberlain, Director of Financial Management & Planning, Deputy Treasurer

The following is an unaudited report which has been prepared and reviewed by the Financial Management & Planning team in Corporate Services.

Due to the report being in thousands of dollars, there may be instances where cross-adds and down-adds may be out one dollar due to the rounding taking place within the schedules.

Consolidated Operating Funding Surplus/(Deficit) Review

Levy

(In thousands of dollars)

Niagara Region's levy programs are operating at a net forecasted deficit of \$2,914.

The levy programs excluding agencies, boards and commissions (ABCs) are operating at a forecasted deficit of \$5,053. This forecasted deficit is driven by higher than anticipated DC grants and exemptions of \$6,411, revised debt charge placeholder estimate allocated to the Capital Levy Reserve of \$1,117, increased utilities pricing of \$622, high raw food and food supplements costs of \$463 due to inflationary pressures and market shortages and Vision Zero of \$796. This deficit is offset by net corporate labour related gapping of \$4,962 due to delays in filling vacancies and recruitment challenges.

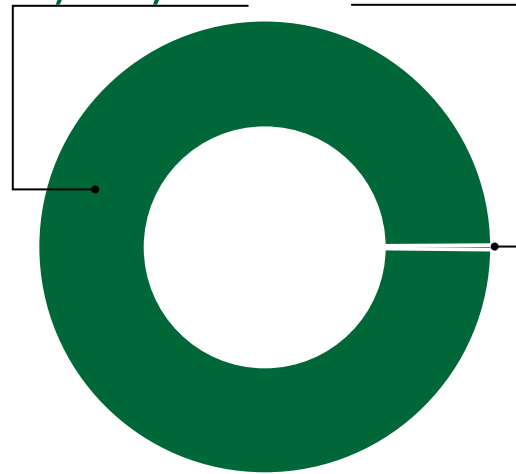
Niagara Region's ABCs are operating at a forecasted net surplus of \$2,139. The net surplus is primarily driven by the forecasted surplus within Niagara Regional Police Service of \$2,064. The NRPS surplus is a result of a savings due to vacancies in key civilian positions of \$1,930 and fuel, maintenance, and vehicle lease savings of \$852.

The 2023 approved budget included a net transfer from the Taxpayer Relief reserve of \$18,407 to fund the incremental COVID-19 costs identified. With the announcements of additional COVID-related funding, staff are forecasting that \$10,108 will be returned to the Taxpayer Relief reserve, resulting in a net draw of \$8,299. Additionally Bill 23 DC grant to be funded from Tax Payer Relief reserve were estimated at \$19,300.

As a result of lower permit activity to date, staff are forecasting that \$10,735 will be returned to the Taxpayer Relief reserve, resulting in a net draw of \$8,565. The balance of the Taxpayer Relief reserve is forecasted to be \$25,597 or 3.36%, which is below the minimum funding target of 10% to 15% of the annual budgeted operating expenditures, which is \$76,223 to \$114,334.

Levy Department and Programs (Including ABC's)

Gross Budgeted Expenditures of **\$1,051,126*** Deficit of **\$2,914 or -0.28%**

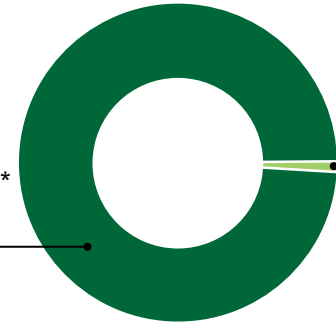


*Includes transfer, intercompany charges and indirect allocations

Financial Results of Agencies, Boards and Commissions

NRPS

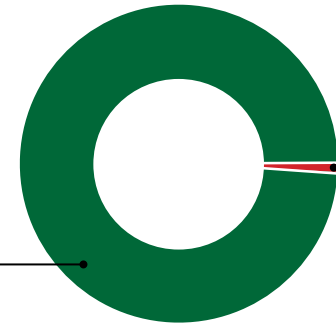
Gross Budgeted Expenditures of **\$214,528***



Surplus of **+\$2,064 or -0.96%**

NRH

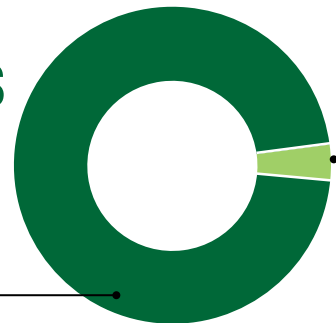
Gross Budgeted Expenditures of **\$37,895***



Deficit of **\$353 or -0.93%**

Court Services

Gross Budgeted Expenditures of **\$10,252***



Surplus of **\$389 or +3.80%**

Financial Statement Highlights

-\$6,411
Variance in DC grants and exemptions

+\$4,962
Variance in labour related costs due to delays in filling vacancies and recruitment challenges.

+\$2,064
Forecasted surplus within Niagara Regional Police Service

-\$796
Variance in timing of implementation of Vision Zero.

Consolidated Operating Funding Surplus/(Deficit) Review

Water and Wastewater

(In thousands of dollars)

Water and Wastewater Services are operating at a forecasted deficit of \$3,093 at year-end, which consists of deficits of \$424 and \$2,669 in the Water and Wastewater divisions respectively.

The forecasted deficit is primarily attributable to higher than budgeted chemical and sludge collection costs of \$2,976. Also driving the forecasted deficit is an unfavourable variance in repairs and maintenance spending due to aging infrastructure and equipment of \$1,608. These unfavourable variances are slightly offset by favourable variances in labour related costs of \$993 due to temporary staffing vacancies and \$352 in consulting savings as a result of utilizing the Wastewater Optimization team instead of external consulting.

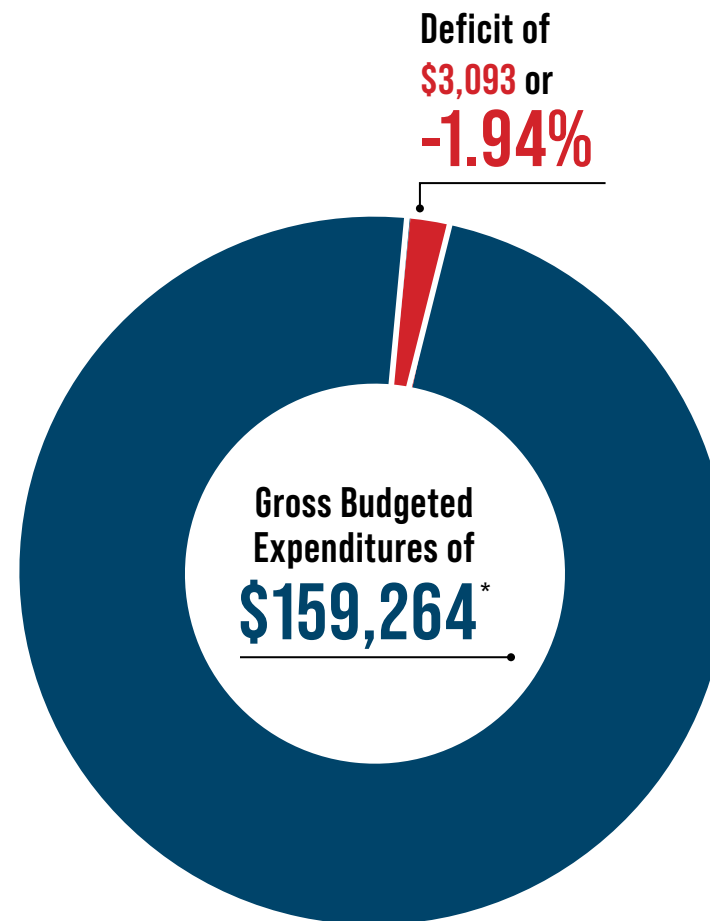
It is recommended that, at year-end, the Water Stabilization Reserve and the Wastewater Stabilization Reserve be used to fund the forecasted deficits.

Including forecasted deficits, the Water and Wastewater Stabilization Reserve reserves are forecasted to have balances of \$3,159 and \$2,805 respectively at the end of the year.

The funding target, of 10 to 15 percent of annual budgeted operating expenditures, is \$2,583 to \$3,875 for the Water Stabilization reserve and \$6,839 to \$10,258 for the Wastewater Stabilization reserve.

The forecasted balance for the Water Stabilization reserve is within the funding targets while the forecasted reserve balance for the Wastewater Stabilization reserve is below the minimum funding target. Given that the Wastewater Stabilization reserve is below the funding target, this may impact Niagara Region's ability to manage future operational costs and risks.

Water and Wastewater Operating Surplus



* Includes transfer, intercompany charges and indirect allocations

Financial Statement Highlights



-\$2,976
Variance in sludge management and chemical costs due to increased pricing.



-\$1,608
Variance in repairs and maintenance due to aging infrastructure.



+\$993
Variance in labour related costs due to salary gapping and position vacancy management.

Consolidated Operating Funding Surplus/(Deficit) Review

Waste Management

(In thousands of dollars)

Waste Management Services are operating at a forecasted surplus of \$1,775 at year-end.

The forecasted surplus is driven by higher than anticipated Waste Diversion funding of \$952, savings of \$758 due to a reduction of recyclable purchase costs due to lower commodity rates and the sale of the Material Recycling Facility and \$288 of savings labour related costs due to salary gapping and position vacancy management.

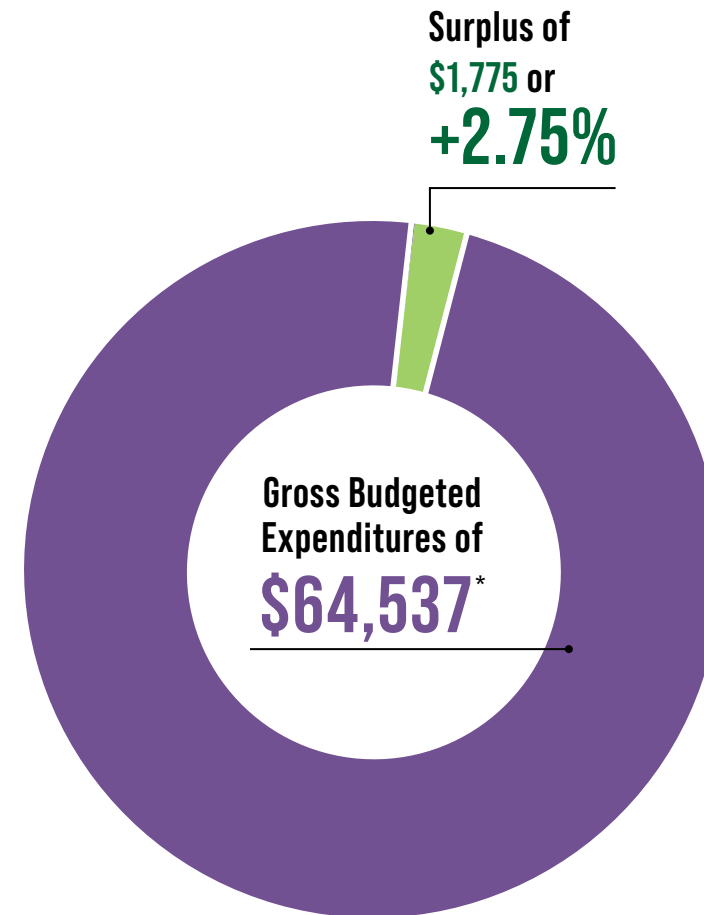
In April 2023 the Material Recycling Facility was sold. The net proceeds of the sale of \$12,867 have been transferred to the Waste Management Capital Reserve.

It is recommended that at year-end, the forecasted operating surplus of \$1,775 be transferred to the Waste Management Stabilization Reserve.

Including the forecasted surplus, the Waste Management Stabilization Reserve is forecasted to have a year-end balance of \$5,818, which is slightly below the funding targets for the Reserve. The Region adopted a strategy in 2020 to use reserves to mitigate rate increases until divestiture of residential recycling services when reserves can then be reestablished in 2024.

The funding targets of 10 to 15 percent of annual budgeted operating expenditures, is \$6,439 to \$9,658.

Waste Management Operating Surplus



* Includes transfer, intercompany charges and indirect allocations

Financial Statement Highlights



+\$952
Variance in higher than anticipated Waste Diversion funding



+\$758
Reduction of recyclable purchase costs as a result of lower commodity rates and the sale of the Material Recycling Facility



+\$288
Variance in labour related costs due to salary gapping and position vacancy management

Consolidated Operating Funding Surplus/(Deficit) Review

Niagara Transit Commission

(In thousands of dollars)

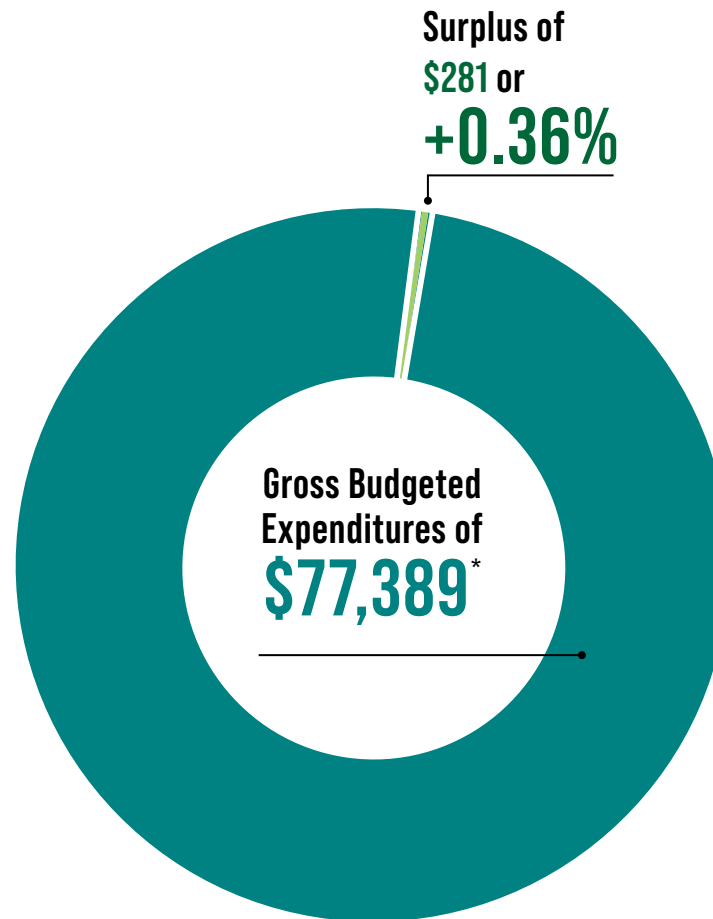
The Niagara Transit Commission commenced operations on January 1, 2023. The 2023 budget was prepared using best estimates from the local area municipalities. As this is the first year of operations within Niagara Region, it should be noted that the budget and reporting will continue to be refined. The overall representation of this report is accurate, and forecasts are made with the best information available at the time.

Niagara Transit Commission is operating at a net forecasted surplus of \$281 at year-end.

The forecasted surplus is a result of higher than anticipated fare revenue including Niagara College service contract of \$4,904, and lower than anticipated shared service costs including insurance premium and claims of \$1,635. These favourable variances are partially offset by unfavourable variances of \$2,148 in labour related costs due to health benefit costs, salary correction for operator hours of work, as well as lower than anticipated WEGO service revenue to the City of Niagara Falls (\$799) and the strategy to not recognize the full budgeted Provincial Gas Tax revenue (\$1,614) as Niagara Transit Commission is in a surplus position. In addition, Niagara Transit Commission experienced higher than anticipated costs of diesel of \$793 and repairs and maintenance of transit facilities of \$462.

It is recommended that at year-end, the forecasted operating surplus of \$281 be transferred to the Niagara Transit Commission Stabilization Reserve and would form the initial balance of the reserve. The funding target of 10 to 15 percent of annual budgeted operating expenditures similar to other stabilization reserves, is \$7,152 to \$10,727 for the Niagara Transit Commission Stabilization Reserve. Funding in this reserve will be considered annually through the budget process with the goal of developing and maintaining a long-term sustainable strategy.

Niagara Transit Commission Operating Surplus



* Includes transfer, intercompany charges and indirect allocations

Financial Statement Highlights

+\$4,904
Variance in higher than anticipated fare revenue
 and Niagara College service contract.

+\$1,635
Variance in shared services including insurance costs

-\$2,148
Variance in labour related costs due to health benefits and operator hours of work

-\$793
Variance in pricing of diesel.

Summary of Consolidated Operating Surplus/(Deficit) (in thousands of dollars)

	Before Indirect Allocations			After Indirect Allocations		
	Annual Budget	Annual Forecast	Q3 Surplus/(Deficit)	Annual Budget	Annual Forecast	Q3 Surplus/(Deficit)
GENERAL LEVY SUPPORTED DEPARTMENTS & PROGRAMS						
Regional Departments						
Governance	\$2,280	\$2,120	\$160	\$2,685	\$2,678	\$8
General Government	-\$345,753	-\$342,227	-\$3,526	-\$446,760	-\$443,229	-\$3,531
Office of Deputy CAO	\$3,318	\$3,030	\$288	\$2,708	\$2,393	\$315
Corporate Administration	\$9,469	\$12,162	-\$2,693	\$1,366	\$1,435	-\$69
Corporate Services	\$47,294	\$46,814	\$481	\$515	\$527	-\$12
Community Services	\$58,884	\$58,821	\$62	\$82,239	\$83,426	-\$1,187
Public Health & Emergency Services	\$33,518	\$32,381	\$1,137	\$52,473	\$52,082	\$391
Public Works - Transportation	\$27,193	\$26,898	\$295	\$74,708	\$76,479	-\$1,772
Growth Planning & Economic Development	\$8,410	\$7,619	\$791	\$9,925	\$9,122	\$804
Sub-Total - Regional Departments	-\$155,387	-\$152,382	-\$3,005	-\$220,141	-\$215,087	-\$5,053
Agencies, Boards & Commissions						
Court Services	-\$1,403	-\$1,841	\$438	-\$87	-\$477	\$389
Niagara Regional Housing	\$3,558	\$4,064	-\$506	\$18,121	\$18,474	-\$353
Niagara Regional Police	\$177,858	\$175,088	\$2,770	\$195,006	\$192,942	\$2,064
Niagara Peninsula Conservation Authority	\$7,101	\$7,062	\$39	\$7,101	\$7,062	\$39
Subtotal Agencies, Boards & Commissions	\$187,114	\$184,373	\$2,741	\$220,141	\$218,001	\$2,139
Total General Levy Supported Programs	\$31,727	\$31,991	-\$264	\$0	\$2,914	-\$2,914
Rate Supported Departments & Special Levy						
Rate Supported: Water & Wastewater	-\$21,688	-\$17,662	-\$4,025	\$0	\$3,093	-\$3,093
Special Levy: Waste Management	-\$1,747	-\$3,426	\$1,680	\$0	-\$1,775	\$1,775
Special Levy: Niagara Transit Commission	-\$8,292	-\$6,938	-\$1,354	\$0	-\$281	\$281
TOTAL	\$0	\$3,964	-\$3,964	\$0	\$3,951	-\$3,951

Levy Statement of Operating Surplus/(Deficit) (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$374,443	\$359,730	\$14,713	3.9%	\$501,126	\$488,619	\$12,507	2.5%
Administrative	\$29,092	\$24,191	\$4,901	16.8%	\$38,494	\$36,031	\$2,463	6.4%
Operational & Supply	\$24,914	\$24,020	\$894	3.6%	\$35,542	\$35,177	\$365	1.0%
Occupancy & Infrastructure	\$28,322	\$28,540	-\$218	-0.8%	\$37,875	\$39,447	-\$1,572	-4.1%
Equipment, Vehicles, Technology	\$17,670	\$15,983	\$1,687	9.5%	\$23,439	\$22,028	\$1,411	6.0%
Community Assistance	\$177,222	\$186,679	-\$9,457	-5.3%	\$251,922	\$269,081	-\$17,158	-6.8%
Partnership, Rebate, Exemption	\$45,822	\$26,528	\$19,294	42.1%	\$58,451	\$52,973	\$5,478	9.4%
Financial Expenditures	\$44,364	\$42,047	\$2,317	5.2%	\$74,014	\$55,281	\$18,733	25.3%
Total Expenses	\$741,848	\$707,717	\$34,131	4.6%	\$1,020,864	\$998,637	\$22,227	2.2%
Taxation	-\$327,799	-\$328,296	\$498	0.2%	-\$463,149	-\$463,149	\$0	0.0%
Federal & Provincial Grants	-\$313,962	-\$320,288	\$6,326	2.0%	-\$431,613	-\$450,035	\$18,422	4.3%
By-Law Charges & Sales	-\$9,776	-\$8,982	-\$794	-8.1%	-\$14,349	-\$12,709	-\$1,639	-11.4%
Other Revenue	-\$59,602	-\$58,628	-\$974	-1.6%	-\$80,556	-\$80,240	-\$316	-0.4%
Total Revenues	-\$711,139	-\$716,195	\$5,056	0.7%	-\$989,666	-\$1,006,133	\$16,467	1.7%
Intercompany Charges	-\$1,765	-\$1,766	\$1	-0.1%	-\$2,500	-\$2,470	-\$29	1.2%
Total Intercompany Charges	-\$1,765	-\$1,766	\$1	-0.1%	-\$2,500	-\$2,470	-\$29	1.2%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$28,944	-\$10,244	\$39,188	135.4%	\$28,698	-\$9,966	\$38,664	134.7%
Transfers From Funds	-\$48,526	-\$49,176	\$650	1.3%	-\$61,320	-\$41,416	-\$19,904	-32.5%
Transfers To Funds	\$59,214	\$58,811	\$402	0.7%	\$64,488	\$83,451	-\$18,963	-29.4%
Expense Allocations To Capital	-\$103	-\$42	-\$61	-59.3%	-\$140	-\$79	-\$61	-43.7%
Total Transfers	\$10,585	\$9,594	\$991	9.4%	\$3,028	\$41,956	-\$38,928	-1285.5%
Net Expenditure (Revenue) Before Indirect Allocations	\$39,529	-\$650	\$40,179	101.6%	\$31,726	\$31,990	-\$264	-0.8%
Indirect Allocations & Debt	-\$19,414	-\$16,632	-\$2,782	-14.3%	-\$31,726	-\$29,077	-\$2,650	-8.4%
Total Indirect Allocations & Debt	-\$19,414	-\$16,632	-\$2,782	-14.3%	-\$31,726	-\$29,077	-\$2,650	-8.4%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$20,115	-\$17,282	\$37,397	0.0%	\$0	\$2,914	-\$2,914	0.0%

Levy – Continued

Variance Analysis (in thousands of dollars)

The 2023 budget includes expenditures and revenues related to the implementation of the Region's Vision Zero initiative in 2023 within the Public Works the Courts Services divisions. The 2023 budget was prepared on a cost-recovery basis over the course of a full budget year, assuming that the Vision Zero program would initialize in Q1 2023, however did not launch until September. As a result, there are favourable variances in expenditures however an overall deficit of \$796 is forecast for 2023. In 2024, net program revenues will first be used to repay this shortfall.

Labour Related Costs – The favourable year-end variance of \$12,507 is driven by corporate staff gapping due to delays in filling vacancies and challenges recruiting. These delays were experienced throughout the corporation with many departments forecasting a year-end surplus in labour related costs. Notably, the surplus is driven by Public Health and Emergency Services (\$4,898) as well as Community Services (\$4,211) offset by one-time funding for COVID-19 of \$9,077 in Transfers below.

Administration – The favourable year-end variance of \$2,463 is attributed Vision Zero savings due to delayed implementation within Courts Services (\$713) and Public Works due to lower professional fees and reduced travel resulting from vacant positions (\$786).

Occupancy & Infrastructure – The unfavourable variance of \$1,572 is driven by several inflationary cost pressures within Niagara Regional Housing (NRH) including including higher than anticipated property taxes charged to NRH-owned properties, grounds maintenance contract costs, and property maintenance costs due to deferred capital projects (\$1,337).

Equipment, Vehicles, Technology – The favourable variance of \$1,411 is driven by savings within Niagara Regional Police Service (NRPS) (\$852) and Public Works (\$571). NRPS savings are a result of fuel savings, savings on maintenance agreements due to the timing of equipment purchases, and savings on vehicle leases due to supply shortages while Public Works savings are due to timing of Vision Zero implementation.

Community Assistance – The unfavourable variance of \$17,158 is due to a variance within the Community Services department mainly within the SAEO division. SAEO budget is prepared based on estimated caseload, however, caseload has increased 14% above budget resulting in an unfavourable variance of \$16,601. There is an offsetting favourable variance in provincial revenues.

Partnership, Rebate, Exemption – The favourable year-end variance of \$5,478 largely relates to reduced development charge grants and exemptions funded from reserves, resulting from lower than anticipated permit activity forecasted in 2023.

Financial Expenditures – The favourable year-end variance of \$18,733 is largely a result of the debt charge placeholder (due to timing of actual project spending, which determines the timing of debt issuance) which is transferred to the capital levy reserve through Transfers to Funds (\$17,708).

Federal & Provincial Grants – The favourable year-end variance of \$18,422 is largely attributable to the variance within SAEO of \$16,115 as well as Public Health and Emergency Services of \$1,896. The variance within SAEO is a result of the budget being prepared based on estimated caseload and the actuals being higher due to a 14% increase over budgeted in caseload and benefits. The variance is offset by the unfavourable variance in community assistance discussed above. The favourable variance within Public Health and Emergency Services is a result of multiple funding announcements including dispatch for WSIB and Emergency Communications Nurses (ECNs).

Transfers – The unfavourable year-end variance of \$38,928 is mainly attributable to the unused debt charge placeholder being transferred to capital levy reserve fund (\$17,708), less than anticipated reserve funding required for DC exemptions (\$10,735), less than anticipated funding required for incremental COVID-19 costs within Community Services (\$3,074) and Public Health and Emergency Services Divisions (\$6,023).

Governance Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$1,589	\$1,502	\$87	5.5%	\$2,119	\$2,000	\$119	5.6%
Administrative	\$116	\$65	\$51	43.7%	\$155	\$113	\$42	26.8%
Operational & Supply	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Equipment, Vehicles, Technology	\$2	\$1	\$1	47.0%	\$2	\$1	\$1	35.2%
Partnership, Rebate, Exemption	\$152	\$127	\$25	16.3%	\$152	\$128	\$25	16.2%
Total Expenses	\$1,859	\$1,696	\$163	8.8%	\$2,429	\$2,243	\$186	7.7%
Other Revenue	-\$150	-\$126	-\$24	-16.1%	-\$150	-\$126	-\$24	-16.1%
Total Revenues	-\$150	-\$126	-\$24	-16.1%	-\$150	-\$126	-\$24	-16.1%
Intercompany Charges	\$1	\$3	-\$2	-336.6%	\$1	\$3	-\$2	-252.5%
Total Intercompany Charges	\$1	\$3	-\$2	-336.6%	\$1	\$3	-\$2	-252.5%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$1,710	\$1,573	\$137	8.0%	\$2,280	\$2,120	\$160	7.0%
Total Transfers			\$0	0.0%		\$0	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$1,710	\$1,573	\$137	8.0%	\$2,280	\$2,120	\$160	7.0%
Indirect Allocations & Debt	\$318	\$450	-\$132	-41.7%	\$406	\$557	-\$152	-37.4%
Total Indirect Allocations & Debt	\$318	\$450	-\$132	-41.7%	\$406	\$557	-\$152	-37.4%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$2,027	\$2,023	\$4	0.0%	\$2,685	\$2,678	\$8	0.3%

Governance - Continued

Variance Analysis (in thousands of dollars)

Governance is operating at a year-to-date surplus before indirect allocations of \$137 with a forecasted surplus of \$160 before indirect allocation for year end. The following factors have contributed to this surplus.

Labour Related Costs - The favourable year-to-date and forecasted variances of \$87 and \$119 is due to an intern vacancy within the Chair's Office, a declined salary increase for the Regional Chair.

Administration - The favourable year-to-date and forecasted variance of \$51 and \$42 is due to lower than anticipated travel, meals, mileage, and registration fees travel.

Community Impacts & Achievements

Governance consists of the Members of Council and the Office of the Regional Chair who provide the overall political leadership of the organization.

Project Updates/Accomplishments

- Gained council's approval and support for the 2023 – 2026 strategic priorities
- Lead the Niagara Region's successful delegations at the annual AMO conference
- Continue to advocate for the Niagara Region's top priorities of attainable housing and shared services
- Provided political support where required, on numerous files, including the ongoing governance issue, Bill 23 and changes to the planning act, housing and homelessness and ongoing challenges related to asylum seekers in Niagara
- Started work on the development of the 2024 capital and operating budget
- Acted as the main liaison with provincial and federal ministries and MP/MPPs' offices, advocating on numerous issues and regional priorities.

General Government Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Administrative	\$4,735	\$4,356	\$379	8.0%	\$6,341	\$4,833	\$1,508	23.8%
Occupancy & Infrastructure	\$121	\$65	\$55	46.0%	\$151	\$124	\$27	18.2%
Partnership, Rebate, Exemption	\$37,541	\$20,839	\$16,701	44.5%	\$49,580	\$44,692	\$4,887	9.9%
Financial Expenditures	\$43,197	\$40,773	\$2,424	5.6%	\$72,458	\$53,618	\$18,840	26.0%
Total Expenses	\$85,593	\$66,033	\$19,560	22.9%	\$128,529	\$103,267	\$25,263	19.7%
Taxation	-\$327,799	-\$328,296	\$498	0.2%	-\$463,149	-\$463,149	\$0	0.0%
Federal & Provincial Grants	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
By-Law Charges & Sales	-\$10	-\$15	\$6	57.1%	-\$13	-\$19	\$6	42.9%
Other Revenue	-\$13,671	-\$12,239	-\$1,432	-10.5%	-\$18,775	-\$18,051	-\$725	-3.9%
Total Revenues	-\$341,479	-\$340,551	-\$928	-0.3%	-\$481,937	-\$481,218	-\$719	-0.1%
Intercompany Charges	-\$71	-\$75	\$4	-5.1%	-\$95	-\$99	\$4	-3.8%
Total Intercompany Charges	-\$71	-\$75	\$4	-5.1%	-\$95	-\$99	\$4	-3.8%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$255,957	-\$274,593	\$18,635	7.3%	-\$353,503	-\$378,050	\$24,547	6.9%
Transfers From Funds	-\$28,430	-\$31,792	\$3,362	11.8%	-\$35,406	-\$24,654	-\$10,753	-30.4%
Transfers To Funds	\$41,262	\$40,860	\$402	1.0%	\$43,157	\$60,477	-\$17,320	-40.1%
Total Transfers	\$12,832	\$9,068	\$3,764	29.3%	\$7,750	\$35,823	-\$28,073	-362.2%
Net Expenditure (Revenue) Before Indirect Allocations	-\$243,126	-\$265,525	\$22,399	9.2%	-\$345,753	-\$342,227	-\$3,526	-1.0%
Indirect Allocations & Debt	-\$78,636	-\$77,091	-\$1,545	-2.0%	-\$101,007	-\$101,002	-\$5	0.0%
Total Indirect Allocations & Debt	-\$78,636	-\$77,091	-\$1,545	-2.0%	-\$101,007	-\$101,002	-\$5	0.0%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$321,762	-\$342,616	\$20,854	0.0%	-\$446,760	-\$443,229	-\$3,531	-0.8%

General Government - Continued

Variance Analysis (in thousands of dollars)

General Government is operating at a year-to-date surplus before indirect allocations of \$22,399 and is forecasting an overall deficit before indirect allocations of \$2,194 at year-end due to the following factors:

Administration - The favourable year-to-date variance of \$379 is primarily due to a reduction in the accrual for estimated legal claims against the Region (\$1,915) offset by timing difference of quarterly payments to Municipal Property Assessment Corporation (\$1,559). The favorable forecasted variance of \$1,508 relates to a reduction in the legal liability accrual offset with the legal claims paid in Corporate Services.

Partnership, Rebate, Exemption - The favourable year-to-date variance of \$16,701 is primarily due to the timing of economic development grants (\$10,297) made up of Planning Incentive Grants \$1,925 Tax Increment Grants \$1,201, Public Realm Incentive Program \$876 and Gateway Tax Increment Grants \$6,295. In addition the year-to-date favourable variance reflects less than expected Development Charge (DC) grants of \$6,404. The favorable forecasted variance of \$4,887 largely relates to reduced DC exemptions funded from reserves (\$10,735) resulting from lower than anticipated permit activity forecasted in 2023 offset with higher than anticipated DC grants and exemptions (\$6,411). Unspent funding related to committed grants will be encumbered at year end through a transfer to reserve.

Financial Expenditures – The favourable year-to-date variance of \$2,424 is a result of revised debt assumptions and gain on disposal of investments. The favourable forecasted variance of \$18,840 is largely a result of the debt charge placeholder (due to timing of actual project spending, which determines the timing of debt issuance) which is transferred to the capital levy reserve through Transfers to Funds (\$17,708).

Other Revenue – The year-to-date and forecasted unfavourable variances of \$1,432 and \$725 respectively are a result of higher than anticipated interest transfers to Development Charge reserve funds as result of higher reserve fund balances and higher Bank of Canada rate (\$6,830 and \$9,109 respectively). This is combined with higher than anticipated investment income as a result of higher Bank of Canada rates (\$5,676 and \$8,772 respectively) which offset these transfers.

Transfers – The year-to-date favourable variance of \$3,764 is due to timing of expected transfers for Canada Summer Games Consortium (\$414) as well as timing of budgeted transfer from Taxpayer Relief Reserve to Housing Services deferred revenue (DC reserve fund). The unfavourable forecasted variance of \$26,741 is attributable to the unused debt charge placeholder being transferred to capital levy reserve fund (\$17,708) and less than anticipated reserve funding required for DC exemptions (\$10,735).

General Government - Continued

Community Impacts & Achievements

The General Government department consists of Taxation revenue and costs associated with Property Assessment Services which are provided by the Municipal Property Assessment Corporation (MPAC), investment income on investments held with different institutions (see investment report for further details), economic incentives and other support grants, such as contributions to the Niagara Health System's new cancer centre, as well as grants related to development charges, the Smarter Niagara Incentive Program and Canada Summer Games. General Government is also responsible for managing the Region's capital financing sources, such as capital levy reserve contributions and debt charges.

- Council approved 151 Capital projects for 2023 through a \$36,298 reserve contribution to the Capital Levy reserve. Some of the significant capital projects for 2023 included the St. Catharines RR42 Ontario Street roads rehabilitation (\$18,609), Lincoln watermain replacement (\$16,850), and (\$16,100) for the Decew Falls low lift pumping station upgrade.
- Delivered economic incentive grant programs (Smarter Niagara Incentive Program (SNIP), Tax Increment Grants (TIG), Public Realm Incentive Program (PRIP) and Gateway tax increment grants), partnering with the Local Area Municipalities and not-for-profit organizations to promote culture, public realm and economic growth.
- Successfully funded 118 Capital Projects and 8 Operating projects with \$37.8M and \$2.5M respectively of Development Charges reserves.
- Administered Council approved funding strategy related to Bill 23 financial impacts on regional Development Charges

Office of Deputy CAO Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$2,465	\$2,364	\$101	4.1%	\$3,285	\$3,163	\$122	3.7%
Administrative	\$465	\$293	\$173	37.1%	\$621	\$453	\$168	27.0%
Operational & Supply	\$50	\$27	\$23	45.3%	\$67	\$37	\$29	44.1%
Occupancy & Infrastructure	\$1	\$0	\$1	108.5%	\$1	\$0	\$1	87.5%
Equipment, Vehicles, Technology	\$137	\$99	\$38	28.0%	\$175	\$157	\$19	10.6%
Partnership, Rebate, Exemption	\$3	\$2	\$1	30.6%	\$5	\$3	\$1	22.9%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$3,122	\$2,785	\$337	10.8%	\$4,153	\$3,813	\$340	8.2%
By-Law Charges & Sales	-\$3	-\$3	\$0	5.6%	-\$4	-\$6	\$2	57.9%
Other Revenue	-\$481	-\$419	-\$62	-12.9%	-\$653	-\$568	-\$85	-13.0%
Total Revenues	-\$484	-\$422	-\$62	-12.8%	-\$656	-\$574	-\$83	-12.6%
Intercompany Charges	-\$117	-\$148	\$31	-26.3%	-\$156	-\$187	\$31	-19.9%
Total Intercompany Charges	-\$117	-\$148	\$31	-26.3%	-\$156	-\$187	\$31	-19.9%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$2,521	\$2,215	\$306	12.1%	\$3,340	\$3,052	\$288	8.6%
Transfers From Funds	-\$23	-\$23	\$0	0.0%	-\$23	-\$23	\$0	0.0%
Total Transfers	-\$23	-\$23	\$0	0.0%	-\$23	-\$23	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$2,498	\$2,193	\$306	12.2%	\$3,318	\$3,030	\$288	8.7%
Indirect Allocations & Debt	-\$425	-\$489	\$63	14.9%	-\$610	-\$637	\$27	4.4%
Total Indirect Allocations & Debt	-\$425	-\$489	\$63	14.9%	-\$610	-\$637	\$27	4.4%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$2,073	\$1,704	\$369	0.0%	\$2,708	\$2,393	\$315	11.6%

Variance Analysis (in thousands of dollars)

The Office of the Deputy CAO is operating at a year-to-date surplus before indirect allocations of \$306 with a forecasted surplus of \$288 due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variances of \$101 and \$122 are due to vacant positions through the year in all Office of the Deputy CAO divisions.

Administration - The favourable year-to-date and forecasted variances of \$173 and \$168 are driven by savings in legal costs (\$71 and \$88), training (\$38 and \$31) and records related costs (\$21 and \$29).

Operational & Supply - The favourable year-to-date and forecasted variances of \$23 and \$29 are driven by savings in communications related media subscriptions and business licensing protective equipment and devices.

Equipment, Vehicles, Technology - The favourable year-to-date and forecasted favourable variances of \$38 and \$19 are mainly due to lower than anticipated business licensing equipment repair costs.

Other Revenue - The unfavourable year-to-date and forecasted variances of \$62 and \$85 are mainly due to lower than anticipated business licensing fees revenue.

Community Impacts & Achievements

The Office of Deputy CAO includes Clerks, Strategic Communications and Public Affairs, Government Stakeholder Relations and the Office of the Deputy CAO.

Government Stakeholder Relations

- Hosted one external Indigenous Relations Engagement Policy working group meetings with external municipal partners to discuss best practice.
- Organized an introductory Chief and Chair meeting with Chief Mark Hill of Six Nations of the Grand River Elected Council on July 19.
- Supported Councillors and senior staff at the 2023 AMO, held August conference 21 – 23 by:
 - Securing 7 delegations with Provincial Ministers;
 - Preparing all briefing material in partnership with departments, as well as providing support requested by LAMs;
 - Hosting a one-hour pre-brief with Council and senior staff;
 - Providing Council with a conference summary via CWCD 2023-156.
- Co-led the development of a Regional Facilitator Package with GSED.
- Led Federal Advocacy efforts by:
 - Working with departments to determine federal advocacy priorities;
 - Drafting letters to three federal ministers requesting November Meetings; and
 - Organizing logistics for the November dates.
- Supported irrigation working group by attending the Canada Infrastructure Bank/site tour meeting on July 18 and follow up meeting on September 20.

Clerks

Clerks Administration

- Continued work on proposed Procedural By-law amendments with Procedural By-law Review Committee.
- Ongoing support for Council and Finance staff with 2024 Budget meetings.
- Posting of advertisements for public members on the Region's Advisory Committees and onboarding of new Committee members.
- Work with Vaccine Preventable Disease for vaccination exemption affidavits.
- Held Election Compliance Audit Committee meetings regarding applications for compliance audits.

Information Management Services

- Received approval from Regional Council to implement a new Records Retention By-law. The new by-law delegates sign-off authority to the Regional Clerk to authorized adjustments to the accompanying retention classification in Schedule A, in lieu of seeking Council approval each time a change is required. This change has streamlined the service delivery of the records

management program by increasing responsiveness to operational requirements of the business with respect to the classification of information.

- With our partners in IT, the SharePoint Information Architecture Workstream recommendations and requirements work was completed. The completion of the deliverables for this workstream supports the overall Enterprise Content Management project and the eventual implementation of enterprise electronic records management. A well planned SharePoint information architecture is a prerequisite for enabling information to be more readily usable, findable, manageable and secure.

Access and Privacy

- The Access and Privacy team is undertaking reviews of freedom of information related request processes, including MFIPPA, PHIPA, Law Enforcement and MedChart, to identify process improvement opportunities, in consultation with relevant business stakeholders. The team continues to work on this process improvement engagement, which has resulted in conversations with stakeholders about level setting best practices and streamlining processes.

Business Licensing

- Annual review of licence fees for 2024.
- Review of the Adult Entertainment and Body Rub by-laws and proceed with industry and stakeholder consultation to upload this regulatory oversight to the Region for all municipalities.
- Continued processing and issuing of business licenses including fee payments and response to enforcement and inspection requirements.
- Ongoing support and review of the Draft Conduct of Persons by-law for Niagara Region.
- Ongoing review of Regional By-laws (i.e. Public Works) that require enforcement and examining areas for improvement and collaboration.

Corporate Administration Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$6,431	\$7,681	-\$1,250	-19.4%	\$8,504	\$10,883	-\$2,378	-28.0%
Administrative	\$1,865	\$1,669	\$196	10.5%	\$2,352	\$2,918	-\$566	-24.1%
Operational & Supply	\$155	\$104	\$51	33.0%	\$192	\$212	-\$20	-10.4%
Equipment, Vehicles, Technology	\$44	\$4	\$39	90.2%	\$58	\$45	\$13	23.0%
Partnership, Rebate, Exemption	\$0	\$0	\$0	N/A	\$0	\$0	\$0	N/A
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$8,495	\$9,458	-\$964	-11.3%	\$11,107	\$14,058	-\$2,951	-26.6%
Other Revenue	-\$89	-\$287	\$198	224.1%	-\$118	-\$394	\$276	233.5%
Total Revenues	-\$89	-\$287	\$198	224.1%	-\$118	-\$394	\$276	233.5%
Intercompany Charges	\$9	\$0	\$9	97.0%	\$12	\$3	\$9	73.0%
Total Intercompany Charges	\$9	\$0	\$9	97.0%	\$12	\$3	\$9	73.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$8,415	\$9,172	-\$757	-9.0%	\$11,001	\$13,667	-\$2,667	-24.2%
Transfers From Funds	-\$1,222	-\$1,196	-\$25	-2.1%	-\$1,531	-\$1,506	-\$26	-1.7%
Total Transfers	-\$1,222	-\$1,196	-\$25	-2.1%	-\$1,531	-\$1,506	-\$26	-1.7%
Net Expenditure (Revenue) Before Indirect Allocations	\$7,194	\$7,976	-\$782	-10.9%	\$9,469	\$12,162	-\$2,693	-28.4%
Indirect Allocations & Debt	-\$6,064	-\$7,030	\$966	15.9%	-\$8,103	-\$10,727	\$2,624	32.4%
Total Indirect Allocations & Debt	-\$6,064	-\$7,030	\$966	15.9%	-\$8,103	-\$10,727	\$2,624	32.4%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$1,129	\$946	\$184	0.0%	\$1,366	\$1,435	-\$69	-5.1%

Corporate Administration - Continued

Variance Analysis (in thousands of dollars)

Corporate Administration is operating at a year-to-date deficit before indirect allocations of \$782 with a forecasted deficit of \$2,693 due to the following factors:

Labour Related Costs – The unfavourable year-to-date and forecasted variances of \$1,250 and \$2,378 are due to higher benefit costs and labour relations pressures.

Administration - The favourable year-to-date variance of \$196 is driven by the timing of internal audit costs (\$404), partially offset by external legal costs related to labour relations (\$228). The forecasted unfavourable variance of \$566 is due to external legal costs related to labour relations (\$451), consulting and other professional services (\$106).

Operational & Supply – The favourable year-to-date variance of \$51 is driven by the timing of corporate training cost spend (\$51). The forecasted unfavourable variance of \$20 is due to higher than anticipated corporate training costs.

Other Revenue - The favourable year-to-date and forecasted variances of \$198 and \$276 are mainly due to revenue related to corporate training as well as higher than anticipated union bill-backs, offset with higher than anticipated union representative costs.

Community Impacts & Achievements

Corporate Administration includes the Chief Administrative Officer's Office, Internal Audit and Human Resources whose main focus is the general management and support of the other Regional departments.

Internal Audit

- Completed 5 audits and 2 consulting engagements since April 2022. This is higher than several tier 1 municipalities with larger staff complements than the Niagara Region.
- Outsourced 2 internal audits in 2023 to leverage specialists from external audit firms.

Human Resources

- Continued support for the implementation of Niagara Region Transit Commission transition project by providing HR consultation to project leads and preparation for shared service delivery requirements in the areas of payroll, benefits, pension, and EAP administration.
- Continued launch of the corporate People Plan with a multi-modal communications strategy, efforts are now focused on delivery against plan.
- In September, we had our Corporate Employee Recognition Lunch and Dinner events recognizing staff with length of service to the Region of 15 years and up. We also presented our Awards of Excellence winners in the categories of Leadership, Customer Service, Relationship Building (One Team Award), Diversity, Equity & Inclusion, and Innovation & Sustainability.
- Continue to enhance an effective candidate attraction and pipeline methods, with enhanced presence at post-secondary and targeted community job events. Executed against social media strategy with strong employer of choice branding resulting in increased clicks thru to Niagara Region's careers site.
- Continued work on a Total Rewards strategy that is aligned to our People Plan.
- Continued development and consultation completed with our Corporate Leadership Team for HR Technology strategy that will drive our focus and resources related to all HR technologies for the next three years. Strategy includes identifying current state, key priorities, and required steps and resource planning. All of this to maintain a sustainable, secure environment that drives current and future business needs.
- Continued with the HRIS technology project with Public Health to deliver employee and leader self-serve application to time and attendance management. This will replace existing tools, align and consolidate application and business processes across division in accordance with collective agreement language and all other related legislation. This project is anticipated to be completed in Q4 2023 with multi-modal training and communications roll out in November 2023.

Corporate Administration - Continued

- Continued our HRIS technology project support to NRPS to deliver an Oracle PeopleSoft recruiting application, including ability for job postings, and candidate onboarding. This project is anticipated to be completed in Q4 2023.
- Continued contract negotiations with CUPE Local 1263 representing non-RN staff across the Region's long term care homes.
- Continued contract negotiations with CUPE Local 911 representing paramedics, dispatchers, and occupational therapists in Niagara EMS.
- Commenced contract negotiations with ONA Homes representing Registered Nurses providing care for our most vulnerable population of residents in Long-Term Care.

Corporate Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$17,507	\$16,443	\$1,065	6.1%	\$23,298	\$22,177	\$1,121	4.8%
Administrative	\$7,916	\$7,057	\$860	10.9%	\$10,526	\$11,109	-\$583	-5.5%
Operational & Supply	\$212	\$166	\$46	21.7%	\$283	\$224	\$59	20.8%
Occupancy & Infrastructure	\$9,023	\$8,229	\$794	8.8%	\$11,945	\$11,565	\$379	3.2%
Equipment, Vehicles, Technology	\$3,451	\$3,297	\$154	4.5%	\$4,602	\$4,189	\$412	9.0%
Partnership, Rebate, Exemption	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Financial Expenditures	\$0	\$2	-\$2	0.0%	\$0	\$2	-\$2	0.0%
Total Expenses	\$38,110	\$35,194	\$2,916	7.7%	\$50,653	\$49,268	\$1,386	2.7%
Federal & Provincial Grants	\$0	\$0	\$0	0.0%	-\$252	-\$252	\$0	0.0%
By-Law Charges & Sales	-\$404	-\$229	-\$175	-43.3%	-\$538	-\$370	-\$168	-31.1%
Other Revenue	-\$990	-\$684	-\$306	-30.9%	-\$1,319	-\$1,102	-\$218	-16.5%
Total Revenues	-\$1,393	-\$913	-\$480	-34.5%	-\$2,110	-\$1,725	-\$385	-18.3%
Intercompany Charges	-\$43	-\$182	\$139	-323.2%	-\$63	-\$262	\$199	-314.6%
Total Intercompany Charges	-\$43	-\$182	\$139	-323.2%	-\$63	-\$262	\$199	-314.6%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$36,674	\$34,099	\$2,575	7.0%	\$48,481	\$47,281	\$1,199	2.5%
Transfers From Funds	-\$1,881	-\$1,853	-\$28	-1.5%	-\$2,019	-\$1,990	-\$28	-1.4%
Transfers To Funds	\$495	\$495	\$0	0.0%	\$832	\$1,523	-\$690	-83.0%
Total Transfers	-\$1,386	-\$1,358	-\$28	-2.0%	-\$1,186	-\$468	-\$719	-60.6%
Net Expenditure (Revenue) Before Indirect Allocations	\$35,288	\$32,742	\$2,546	7.2%	\$47,294	\$46,814	\$481	1.0%
Indirect Allocations & Debt	-\$34,895	-\$32,238	-\$2,657	-7.6%	-\$46,779	-\$46,286	-\$493	-1.1%
Total Indirect Allocations & Debt	-\$34,895	-\$32,238	-\$2,657	-7.6%	-\$46,779	-\$46,286	-\$493	-1.1%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$393	\$504	-\$111	0.0%	\$515	\$527	-\$12	-2.4%

Corporate Services - Continued

Variance Analysis (in thousands of dollars)

Corporate Services operated at a year-to-date surplus before indirect allocations of \$2,546 and are forecasting a surplus of \$481 due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variances of \$1,065 and \$1,121 are due to vacant positions through the year in all Corporate Services divisions.

Administration - The favourable year-to-date variance of \$860 is mainly due to timing of spend in consulting (\$1,287), first party claim payouts (\$399), legal fees related to claims (\$101), insurance premium (\$183), and training (\$66), which is partially offset by legal claim payouts (\$1,296). The unfavourable forecasted variance of \$583 is mainly due to estimated legal claim payouts that were accrued in General Government (\$1,530), partially offset by savings on insurance premium (\$619) and consulting (\$302).

Operational & Supply - The favourable year-to-date and forecasted variances of \$46 and \$59 are mainly due to savings in photocopier usage costs.

Occupancy & Infrastructure - The favourable year-to-date and forecasted variances of \$794 and \$379 are mainly due to operating savings realized by the delayed purchase of the GO stations (\$786 and \$786) and timing of expenses at Niagara Transit Commission (NTC) buildings (\$310 favourable year-to-date and \$5 unfavourable forecasted), partially offset by natural gas costs (\$200 and \$201), HVAC maintenance (\$120 and \$137) and grounds maintenance/snow removal (\$81 and \$108).

Equipment, Vehicles, Technology - The favourable year-to-date and forecasted variances of \$154 and \$412 are due primarily to delayed spend of operating costs related to approved IT capital projects as well as license costs for the City of St. Catharines financial system shared service implementation.

By-Law Charges & Sales - The unfavourable year-to-date and forecasted variances of \$175 and \$168 are due primarily to rental income not realized by the delayed purchase of the GO stations.

Other Revenue - The unfavourable year-to-date variance of \$306 and \$218 are mainly due to timing of project and cost recovery from City of St. Catharines for financial system shared service implementation.

Intercompany Transfers – The favourable year-to-date and forecasted variances of \$139 and \$199 are primarily due to the direct allocation of costs in Corporate Services directly related to NTC.

Transfers – The unfavourable forecasted variance of \$719 is mainly due to operating savings realized by the delayed purchase of the GO stations being returned to reserve at year end.

Community Impacts & Achievements

Asset Management Office

- Completed development of a corporate Asset Hierarchy to support the asset register and corporate reporting needs.
- Continued support for the 2024 Capital Budget with the prioritization of capital budget submissions through the risk and corporate priority assessment of candidate capital projects.
- Continued review of business requirements and needs assessment for a decision support system.
- Input to the Safe Drinking Water Act financial plan.
- Input to the identification of asset retirement obligations as required under PS 3280.
- Commenced revisions to the Region's capital corporate prioritization tool.
- Commenced preparation of the project plan for completion of the 2023 Asset Management Plan.

Construction, Energy and Facilities Management

- Continuing to support the Public Health mass immunization plan and vaccine clinics across the Region. Providing logistics and operational support including, supply chain management, facility planning, and clinic demobilization.

Corporate Services - Continued

- Supporting EMS and MOH with coordination and installation of new radio system infrastructure.
- Assisting Welland Court House with security and AODA upgrades.
- Supporting Community Services with office upgrades to facilitate processing of 3,000 new refugees in the NF area.
- Completed design for the Next Generation Back Up 911 facility with tender for construction in fall of 2023.
- Completed accessibility audits for 27 public-facing facilities for adherence to AODA requirements and the Region's accessibility standards. Audit will inform the Region's Accessibility Plan. Accessibility audit results have been prioritized with life safety deemed to be first priority and initiated new visual fire alarms projects throughout public facing facilities.
- Completed renovations to Welland Childcare facility, including exterior playground.
- Customer Services continued to provide excellent customer service to Niagara citizens with a focus on high quality, individualized service, both in-person and over the phone. In Q3 2023, Customer Services fielded 26,790 calls for general information along with another 10,711 calls on the Waste Info Line and provided 6,402 in-person service interactions at the region Headquarters.
- Continued Facilities Management support to the Transit amalgamation, focusing on ensuring the associated facilities remained fully operational to support the Transit services provided to the residents of Niagara.
- Installation of parking lot lighting at 200 Division St for staff/community safety
- Supported the Business Licensing move from Niagara Falls office to Welland office.
- Achieved the Region's 2019 Conservation and Demand Management Plan energy reduction goal of 8%. Since 2019, energy conservation projects for corporate and long-term care buildings have resulted in a savings of 32.6 kWh/SF (kilo watt hours per square foot) from the 2018 (baseline).
- Added controls for the overhead doors on Public Works buildings that will result in an annual reduction of 38 metric tonnes in GHG emissions. This impact is equivalent to the permanently removing the emissions from 9 homes.

Financial Management and Planning

- Completion of the 2022 year-end and reporting of the financial results to Corporate Services Committee and Audit Committee.
- Completed requirements gathering, testing, communications, and training for July 2023 go live of accounts payable automation project to improve the data quality and operational efficiency of invoice processing.
- Publication of the 2023 Budget Summary and 2022 Annual Report.
- Awarded GFOA's Canadian Award for Financial Reporting for 2021 Annual Report
- Supporting implementation of Niagara Transit commission with reconciliation of Municipal Transfer Agreement, Budget and implementation of shared financial services and systems.
- Implementing, with a cross functional team of Regional staff, a new Public Sector Accounting Standard for Asset Retirement Obligations which requires enhanced financial reporting and disclosure of legal obligations related to retirement of Regional assets be included in the 2023 Audited Financial Statements.
- Executed agreement, established the team and proceeding well with deliverables for City of St. Catharines PeopleSoft Financials ERP implementation and projected go live date of March 2024.
- Approval of the 2024 Water/Wastewater financial plan for Safe Drinking Water Act licensing requirements.
- Developed the 2024 Budget Strategy and initiated new budget education and workshops to support Council deliberations.
- On-going financial analysis of impacts of Bill 23 with recommended strategies to fund shortfalls in revenue.
- On-going meetings with local area municipal staff to offer education and support for the new Development Charge By-law and other legislative changes affecting DCs.
- Reaffirmed Standard and Poors credit rating of AA+.
- Supported Vision Zero implementation, Incentive Review policy and procedures, Rapid Housing Initiative funding for Port Cares, Waste Management Extended Producer Responsibility financial forecasts.

Corporate Services - Continued

- Implemented new Optical Character Recognition technology for scanning of accounts payable invoices into PeopleSoft and facilitating efficiency of input and processing.

IT Solutions

- Continued design and implementation of financial shared services project with the City of St. Catharines.
- Technical design and configuration for NRPS hosted employee recruiting solution.
- Collaboration with HR to implement self service time and attendance for Public Health.
- Assisted Waste Management to develop a new data model and mobile collection system to support curbside auditing and other future reporting needs.
- Developed and implemented the Emergency Management Situational Awareness Suite and CERT Mobile Damage collection applications, tools needed to help provide a common operating picture in the event of an emergency.
- Developed and implemented the SAEO CUPE1287 automated vacation scheduler application, effectively eliminating ~3 weeks of manual staff time.
- Conducted a spatial analysis and review of the existing Niagara Region courier routes, providing suggestions for optimization and improved efficiency.
- Conducted a spatial analysis to suggest suitable locations to move the NOTL EMS base while still maintaining the necessary coverage and response time.
- Produced active school maps for Public Health's work with ~ 20 local schools.
- Began educating other groups (Transportation, Area Planners etc.) regarding Next Generation 9-1-1 and working to improve the required addressing data.
- Provide additional tech support for NTC.

Legal Services

- Legal advice to support the advancement of corporate priority projects including:
 - Successful completion of the Via Railway Station transfers in St. Catharines and Niagara Falls to the Region as a critical milestone in the GO transit project; including bus lease assignment for the Niagara Falls Station, Lease Agreement for rail services for the Niagara Falls Station and Station Access Agreement for rail services for the St. Catharines Station.
 - Successful launch of the Building Safer Communities Grant Program, including the development of related application materials and internal procedures to advance the objectives of the Region's Community Safety and Well-Being Plan.
 - Successful launch of the Automated Speed Enforcement Vision Zero program to enhance community safety.
 - Ongoing shared services arrangement with the City of St. Catharines for PeopleSoft Financials ERP.
 - Ongoing legacy planning and deliverables related to Canada Games Park.
- Providing significant support to Waste Management in connection with the legislative changes to Ontario's Blue Box program and the Region's transition to full producer responsibility effective January 1, 2024, including with respect to the following:
 - Several new and time sensitive agreements to both provide services on behalf of and receive services from producer responsibility organizations.
 - Legal advice and support in connection with changes required to the Region's current collection contracts and the Region's by-laws arising from legislative changes.
- Legal advice to Community Services for a number of competitive procurement processes and preparation of related agreements for a range of homelessness services and initiatives.
- Legal support for real estate transactions required for the Niagara Falls Water Treatment Plan water intake relocation project.
- Legal support to advance significant community and bridge housing initiatives undertaken by Niagara Regional Housing.
- Legal advice and support in connection with the implementation of a Next Generation 911 (NG9-1-1) Solution for emergency dispatch on behalf of NRPS, including the preparation of an agreement with the successful vendor for the development and implementation of a fully managed solution.

Corporate Services - Continued

- Ongoing legal advice and post-consolidation support to NTC in its first operating year, including insurance and risk management, incident and injury claims, procurement, policy development, harmonization of agreements transferred as part of consolidation, reports to the NTC Board, and successful renegotiation of UPASS Agreements with Brock and Niagara College.
- Legal advice and support on various real estate transactions required to support operations and capital projects corporate-wide, including: 4 new Servicing Agreements related to new developments; 18 new road widening/daylighting triangle and/or reserve block acquisitions; 2 new Encroachment Agreements; and a number of easement-related matters and matters regarding the upload/download of lands to/from the regional road system.
- Ongoing legal support to all departments across the corporation regarding day-to-day business, corporate initiatives and capital projects including reports to Council, by-law reviews, numerous agreements and procurement matters, risk management advice and litigation support.

Procurement and Strategic Acquisitions

- Continuation of weekly meetings on Procurement Project Prioritization for review and assign essential capital and operational projects.
- Facilitation of over 117 Formal Procurements resulting in approximately \$65 million in Awarded Contract value.
- After a successful pilot, staff launched a “virtual RFP Evaluation” process which allows evaluators to evaluate submissions through the Region’s bidding portal (bids&tenders™) in real-time through a process that is fully automated, using individual dashboards which allow evaluators to disclose a conflict of interest, acknowledge evaluator instructions, complete evaluations and submit scoring electronically.
- Continued support for Public Health in negotiating and securing locations for ongoing vaccines as identified.
- Continued support for Community Services in locating immediate shelter for our homelessness initiative. Both short term and long term requirements.
- We are on the consolidated Housing Master Plan Sub-Working Group to discuss initiatives related to the implementation of the Consolidated Housing Master Plan (CHMP).
- Facilitated 15+ agreements involving License/Leasing, Property Acquisitions, and other indemnity agreements.
- We are on the 10 year master facility plan committee to support EMS station requirements.
- Continued support of Transportation Capital road reconstruction projects involving significant acquisitions to deliver milestone development in Niagara (New Hospital in Niagara Falls).
- Property acquisitions to support Wastewater Treatment Plant improvements in Welland and a new facility in Niagara Falls along with continued support of Water Wastewater Capital projects involving multiple locations for Sewage Pump Stations, elevated water tanks, and force main sewers.

Community Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$108,801	\$105,153	\$3,648	3.4%	\$145,682	\$141,471	\$4,211	2.9%
Administrative	\$1,930	\$1,747	\$183	9.5%	\$2,502	\$2,456	\$46	1.8%
Operational & Supply	\$8,769	\$8,573	\$195	2.2%	\$11,742	\$11,796	-\$54	-0.5%
Occupancy & Infrastructure	\$3,839	\$4,367	-\$529	-13.8%	\$5,159	\$5,836	-\$677	-13.1%
Equipment, Vehicles, Technology	\$1,824	\$1,772	\$51	2.8%	\$2,365	\$2,415	-\$50	-2.1%
Community Assistance	\$177,222	\$186,675	-\$9,453	-5.3%	\$251,922	\$269,077	-\$17,154	-6.8%
Partnership, Rebate, Exemption	\$444	\$0	\$444	100.0%	\$592	\$119	\$473	79.9%
Financial Expenditures	\$0	\$8	-\$8	0.0%	\$0	\$8	-\$8	0.0%
Total Expenses	\$302,827	\$308,296	-\$5,468	-1.8%	\$419,964	\$433,177	-\$13,213	-3.1%
Federal & Provincial Grants	-\$247,522	-\$250,948	\$3,426	1.4%	-\$341,169	-\$356,908	\$15,739	4.6%
By-Law Charges & Sales	-\$2,623	-\$2,300	-\$323	-12.3%	-\$3,478	-\$3,108	-\$370	-10.6%
Other Revenue	-\$19,305	-\$19,944	\$639	3.3%	-\$25,740	-\$26,606	\$866	3.4%
Total Revenues	-\$269,451	-\$273,193	\$3,742	1.4%	-\$370,387	-\$386,622	\$16,235	4.4%
Intercompany Charges	\$574	\$483	\$91	15.9%	\$759	\$645	\$114	15.0%
Total Intercompany Charges	\$574	\$483	\$91	15.9%	\$759	\$645	\$114	15.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$33,951	\$35,586	-\$1,635	-4.8%	\$50,336	\$47,200	\$3,136	6.2%
Transfers From Funds	-\$3,146	-\$840	-\$2,305	-73.3%	-\$4,372	-\$1,298	-\$3,074	-70.3%
Transfers To Funds	\$12,152	\$12,152	\$0	0.0%	\$12,920	\$12,920	\$0	0.0%
Total Transfers	\$9,006	\$11,311	-\$2,305	-25.6%	\$8,548	\$11,621	-\$3,074	-36.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$42,957	\$46,898	-\$3,941	-9.2%	\$58,884	\$58,821	\$62	0.1%
Indirect Allocations & Debt	\$15,218	\$15,843	-\$625	-4.1%	\$23,356	\$24,604	-\$1,248	-5.3%
Total Indirect Allocations & Debt	\$15,218	\$15,843	-\$625	-4.1%	\$23,356	\$24,604	-\$1,248	-5.3%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$58,175	\$62,741	-\$4,566	0.0%	\$82,239	\$83,426	-\$1,186	-1.4%

Community Services - Continued

Variance Analysis (in thousands of dollars)

Community Services has a year-to-date operating deficit of \$3,941 that is largely related to timing, with a forecasted surplus of \$62 (0.1 per cent of the net budget). The following factors contribute to these variances:

Labour Related Costs - The favourable year-to-date and forecasted variances of \$3,648 and \$4,211 are primarily due to Seniors Services and the timing of the Ministry of Long-Term Care (MLTC) budget for the four hours of care staffing program. The funding started in April; however, new staff were budgeted for the full year in alignment with corporate budget practices. The favourable variance is also attributed to factors including gapping of positions budgeted to support COVID-19 no longer be funded by the MLTC.

Operational & Supply – The favourable year-to-date variance of \$195 and unfavourable forecasted variance of \$54 are due to the following:

- Homelessness: The favourable year-to-date and forecasted variances of \$936 and \$768 are primarily due to amounts that were budgeted for COVID-related costs. These costs are offset by a transfer back to reserves as the COVID-related costs will not be incurred.
- Seniors: The unfavourable year-to-date and forecasted variances of \$837 and \$933 reflects the high raw food costs that long-term care (LTC) homes are experiencing due to inflationary pressures and market shortages (\$627), along with Childrens Services (\$47). Also contributing to the unfavourable variance are purchases for medical supplies and medical devices, which is offset by funding through the Ministry of Long-Term Care Medication Safety Technology program and Local Priorities Fund (\$316).

Occupancy & Infrastructure – The unfavourable year-to-date and forecasted variances of \$529 and \$677 are due to the high number of LTC residents who require the services of one-to-one support (related to unsafe responsive behaviors and isolation requirements), which is offset by funding below, resource requirements to support ongoing mandatory screening in the LTC sector, a grounds maintenance contract that came in exceptionally higher than budget through the RFP process, and an increase in natural gas rates.

Community Assistance - The unfavourable year-to-date and forecasted variances of \$9,453 and \$17,154 respectively are due to the following:

- Childrens: The unfavourable forecasted variance of \$166 is due to an increase in grants issued to community child care agencies to support increased inflationary pressures, which will be funded by the surplus in By-Law Charges & Sales (full fee parental revenue).
- Homelessness: The favourable year-to-date and forecasted variances of \$1,307 and \$350 relate to amounts budgeted in the Homelessness Prevention Program investment plan in Q2, of which \$220 will be transferred to capital in Q4.
- SAEO: The unfavourable year-to date and forecasted variances of \$12,290 and \$16,601 are due to the budget being prepared based on an estimated caseload increase and benefits as per Ministry forecasts that were higher compared to actuals (\$12,290), which is offset by the favourable variance in provincial revenues below. Caseload has increased 14% over budgeted as of June 2023.
- Housing Services: The favourable year-to-date variance of \$1,328 is partially due to budget timing of spend for ministry-funded programs and the Capital Loan and Grant program, which are anticipated to be spent by the end of the year. The unfavourable forecasted variance of \$740 is due to additional funds allocated for the fiscal year through the Ontario Priorities Housing Initiative (OPHI) and Canada-Ontario Community Housing Initiative (COCHI) programs arising out of a significantly delayed announcement of the 2023-2024 fiscal year funding, partially offset by a temporary decrease in the operating subsidy payments of the housing providers as they come to the end of their mortgage term and are no longer incurring those mortgage costs. A review of future funding requirements to ensure that the operations of this community housing stock in Niagara remain viable and is maintained, including their capital requirements, is underway.

Community Services - Continued

Partnership, Rebate, Exemption – The favourable year-to-date and forecasted variances of \$473 are due to the timing of community partnership grants for the Building Safer Communities Fund (BSCF) Federal Government initiative.

Federal & Provincial Grants – The favourable year-to-date variance of \$3,426 and \$15,739 respectively are due to the following:

- Commissioner: The unfavourable year-to-date and forecasted variances of \$601 and \$512 are primarily due to the timing of Safer Communities grant payments along with a projected repayable due to the delay in the Federal Government approving the BSCF funding agreement.
- Homelessness: The unfavourable year-to-date and forecasted variances of \$8,067 and \$914 relates to funding received in the Homelessness Prevention Program investment plan that will not be utilized until Q4.
- Seniors: The favourable year-to-date and forecasted variances of \$279 and \$15 are primarily related to LTC Prevention and Containment funding (\$1,743) and High Intensity Needs funding (\$995) issued by the MLTC. This is offset by MLTC staffing funding to move to four hours of care.
- SAEO: The favourable year-to-date and forecasted variances of \$12,633 and \$16,115 are a result of the budget being prepared based on estimated caseload, with the actuals being higher due to a 14% increase over the budgeted caseload and benefits. The variance is offset by the unfavourable variance in community assistance issued above.
- Housing Services: The unfavourable year-to-date variance of \$367 is due to lower than budgeted spend to date for ministry-funded programs noted above in Community Assistance, as revenue is recognized based on actual expenses incurred. The forecasted favourable variance of \$1,035 for the year is due to timing of recognition of revenue for the fiscal Social Infrastructure Fund program that ended in March 2023, and additional funding received for housing subsidies through the OPHI and COCHI programs.

By-Law Charges & Sales - The unfavourable year-to-date and forecasted variances of \$323 and \$370 are due to the following:

- Childrens: The favourable year-to-date and forecasted variances of \$229 and \$306 are due to higher than anticipated full fee revenue from the Region's five directly operated child care centres.
- Seniors: The unfavorable year-to-date and forecasted variances of \$510 and \$676 reflect the loss of fee revenue in Seniors Community Programs due to the lower than anticipated attendance rates.

Other Revenue - The favourable year-to-date and forecasted variances of \$639 and \$866 respectively are primarily due to reimbursement of staff time who were enrolled in the Preceptor Resource and Education Program for Long-Term Care, a staff incentive program offered by the MLTC.

Transfers – The unfavourable year-to-date and forecasted variances of \$2,305 and \$3,074 are due to reserve funds approved for the purposes of funding incremental COVID-19 costs not being required, as the divisions have confirmed funding from the ministry or received confirmation that expenses will not be funded and are not forecasted to be spent.

Community Services - Continued

Community Impacts & Achievements

Children Services

- Children's Services has locally implemented the Canada-Wide Early Learning and Child Care (CWELCC) Strategy to reduce licensed child care fees for parents of children 0-6 years of age by 52.75 percent. Approximately 98% of eligible child care spaces in Niagara Region have opted into CWELCC. Children's Services will continue the reduction in fees for eligible service providers in accordance with provincial guidelines in 2024.
- Niagara Region has been allocated 4,067 new child care spaces to be realized by 2026 as part of the CWELCC Targeted Expansion Plan. Children's Services has launched its expansion application process to support expansion of licensed child care spaces in priority communities in accordance with provincial guidelines.
- While affordability for families is increasing with CWELCC, the inflationary pressures and shortage of Registered Early Childhood Educators (RECE) continues to strain service providers' operations and ability to meet child care demand. Licensed child care centres across Niagara Region are operating at approximately 65% of their licensed capacity mostly due to staffing challenges. Inflationary costs related to food, utilities and rent are impacting the service providers' financial position as fees for 0-6 year-olds are frozen at the 2022 level with CWELCC.

Senior Services

- Case Mix Index is a system that measures the acuity and complexity of care of long-term care residents. The MLTC recently issued an updated report outlining that all 8 Niagara Region long-term care homes fell within the top 15% of Case Mix Index rates across the province. The high results reflect a policy shift to discharge hospital patients with complex care needs to long-term care homes in an effort to address acute care bed pressures. Seniors Services has been adjusting staffing, training, care and services to the address the enhanced care requirements.
- Through the Medication Safety Technology (MST) Funding Program of the Ministry of Long-Term Care, Seniors Services was able to acquire barcode scanners to scan medication packaging and LTC home resident identification information to support accurate medication administration. The funding from the Ministry also allowed the Region to acquire iPADS to support electronic medication administration records and improve access to the medication incident reporting system.
- Seniors Services provided three presentations at the most recent AdvantAge Ontario convention, which is an opportunity for operators and leaders of not-for-profit and municipal long-term care homes to learn about industry-best practices. The presented topics included: Integration strategies for internationally educated nurses, building quality clinical student placements with PREP LTC, and tackling the LTC workforce crisis in Niagara Region. Seniors Services has also been working, in collaboration with Brock University, to support research projects advancing work in gerontology.

Homelessness and Community Engagement

- In 2023, the team, with support from an external consultant, completed a Shelter Capacity Review. The recommendations of this review continue to be acted upon with ongoing work to secure a temporary shelter site in St. Catharines and renovations in Niagara Falls to support the opening of a full day year-round shelter.
- Efforts have been initiated to lease an emergency shelter site in St. Catharines to support the establishment of a temporary modular shelter while a permanent site is sourced.
- The Homelessness System Requests for Proposal closed at the end of this quarter and negotiations are now taking place for most homelessness services.

Social Assistance and Employment Opportunities

- The influx of asylum seekers, placed by the Ministry of Immigration Refugees and Citizenship Canada in local hotels, put a significant strain on Niagara Region's ability to administer the Ontario Works (OW) program.

Community Services - Continued

- The significant influx of asylum seekers in Niagara Falls has led to a 10% increase in all of Niagara Region's Ontario Works caseload, 34% increase in the Niagara Falls caseload.
- In 2023, SAEO has completed 852 emergency assistance applications, which is an increase of 45% over 2022.
- Niagara Prosperity Initiative programs continue to support over 14,000 people living in poverty in six (6) areas of focus: Adverse Childhood Experience, Food Access, Housing, Domestic Violence, Indigenous Wellbeing, and Living Wage.

Housing Services

- Changes to priority groups on the Centralized Wait List have been made to address the increasing number of applicants and to align priority groups with community need. Urgent Status is now specific to applicants with mobility needs and Homeless Status is drawn from Niagara's By-Name List of homelessness, which is a real-time list of known persons experiencing homelessness.
- The online housing application launched in July 2023 and is now more accessible to the public, resulting in a significant increase to our housing wait list, which in turn has increased applications significantly.
- 176 Canada-Ontario Housing Benefit (COHB) applications were prepared and submitted to the Ministry, and 145 applications were approved.
- The Niagara Renovates program has funded seven (7) households and one (1) multi-unit property application is in process for the third quarter to complete housing repairs or modifications for persons with disabilities.
- New Service Agreements are being developed for housing providers that are coming to End of Mortgage (EOM). Building condition assessments are currently underway for these providers to determine future capital requirements, and a financial plan framework has been finalized to begin discussions with housing providers that have already reached EOM to ensure the viability of their operations and maintenance of the existing community housing units moving forward.

Public Health & Emergency Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$82,683	\$77,712	\$4,971	6.0%	\$109,735	\$104,838	\$4,898	4.5%
Administrative	\$1,618	\$1,437	\$181	11.2%	\$2,162	\$1,914	\$248	11.5%
Operational & Supply	\$6,041	\$5,971	\$70	1.2%	\$9,606	\$9,474	\$131	1.4%
Occupancy & Infrastructure	\$899	\$845	\$54	6.0%	\$1,202	\$1,154	\$49	4.1%
Equipment, Vehicles, Technology	\$2,001	\$2,211	-\$210	-10.5%	\$2,666	\$3,057	-\$390	-14.6%
Community Assistance	\$0	\$4	-\$4	0.0%	\$0	\$4	-\$4	0.0%
Partnership, Rebate, Exemption	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Financial Expenditures	\$0	\$1	-\$1	0.0%	\$0	\$1	-\$1	0.0%
Total Expenses	\$93,242	\$88,181	\$5,061	5.4%	\$125,371	\$120,442	\$4,930	3.9%
Federal & Provincial Grants	-\$57,898	-\$60,262	\$2,364	4.1%	-\$78,783	-\$80,679	\$1,896	2.4%
By-Law Charges & Sales	-\$105	-\$67	-\$39	-36.7%	-\$141	-\$92	-\$49	-34.8%
Other Revenue	-\$729	-\$1,077	\$348	47.7%	-\$972	-\$1,292	\$320	32.9%
Total Revenues	-\$58,732	-\$61,406	\$2,674	4.6%	-\$79,896	-\$82,063	\$2,167	2.7%
Intercompany Charges	\$1,800	\$1,739	\$61	3.4%	\$2,400	\$2,336	\$64	2.7%
Total Intercompany Charges	\$1,800	\$1,739	\$61	3.4%	\$2,400	\$2,336	\$64	2.7%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$36,310	\$28,514	\$7,796	21.5%	\$47,876	\$40,715	\$7,161	15.0%
Transfers From Funds	-\$10,856	-\$10,503	-\$353	-3.2%	-\$14,475	-\$8,451	-\$6,023	-41.6%
Transfers To Funds	\$97	\$97	\$0	0.0%	\$117	\$117	\$0	0.0%
Total Transfers	-\$10,759	-\$10,406	-\$353	-3.3%	-\$14,358	-\$8,334	-\$6,023	-42.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$25,551	\$18,108	\$7,443	29.1%	\$33,518	\$32,381	\$1,137	3.4%
Indirect Allocations & Debt	\$15,879	\$16,050	-\$172	-1.1%	\$18,955	\$19,701	-\$746	-3.9%
Total Indirect Allocations & Debt	\$15,879	\$16,050	-\$172	-1.1%	\$18,955	\$19,701	-\$746	-3.9%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$41,429	\$34,158	\$7,272	0.0%	\$52,473	\$52,082	\$391	0.7%

Public Health & Emergency Services - Continued

Variance Analysis (in thousands of dollars)

Public Health (PH) and Emergency Services (ES) is operating with a year-to-date favourable variance of \$7,443 before indirect allocations with a forecasted year-end favourable variance of \$1,137 due to the following factors:

Labour Related Costs – The year-to-date favourable variance of \$4,971, and favourable year-end forecasted variance of \$4,898 is due to the following:

- PH: The favourable year-to-date and forecasted variances of \$2,387 and \$3,543 respectively are primarily due to underspending related to post-pandemic recovery and COVID work. As confirmation of Ministry of Health (MOH) Recovery funding was not received until August, full staffing complement was not in place in order to mitigate the possible draw on taxpayer relief funds. Medical compensation paid through the Ministry top-up program is under budget \$178 with the offsetting decrease in revenue.
- ES: The favourable year-to-date variance of \$2,434 is mainly due to savings in salaries and benefits of \$2,698 due to the time taken to staff the 2.5 newly approved 24-hour ambulances, the recent MOH approved 3 new System Status Controllers (SSCs), and the Community Paramedicine Long-term Care (CPLTC) program. This is partially offset by an unfavourable variance for WSIB of \$264. The forecasted year-end favourable variance is expected to decrease to \$1,161 because of increased staffing required on weekends for the remainder of the year.

Administration - The year-to-date favourable variance of \$181, and favourable year-end forecasted variance of \$248 is primarily due to lower spending on office supplies, promotional activities, and staff development.

Operational & Supply - The year-to-date favourable variance of \$70, and favourable year-end forecasted variance of \$131 is due to the following:

- PH: The favourable year-to-date and forecasted variances of \$474 and \$433, respectively, are primarily due to lower spending on medical and program activity supplies resulting from fewer vaccine clinics operating than budgeted. Costs for contraceptives supplies are down \$40 because OHIP+ now provides contraceptives free of charge to the under 25 age group, and this decrease is offset with a reduction in user fee revenue.
- ES: The year-to-date unfavourable variance is \$402. This is due to a favourable variance in medical supplies and PPE of \$203 and \$77 for diagnostic services in CPLTC. This is partially offset by an unfavourable variance of \$743 in physician and nursing services, mostly related to the timing of the Dedicated Offload Nursing (DONP) funding received in Q1. The forecasted year-end variance is expected to be an unfavourable variance of \$301, \$669 for physician and nursing services offset by favourable variance of \$307 for medical supplies and \$103 for diagnostic services.

Equipment, Vehicles, Technology - The year-to-date unfavourable variance of \$210 and unfavourable year-end forecasted variance of \$390 is due to the following:

- ES: A year-to-date \$234 unfavourable variance in equipment repairs and maintenance due to maintaining equipment past its useful life and \$118 unfavourable in vehicle repairs. This is partially offset by a favourable variance of \$87 in gas and fuel. The forecasted unfavourable variance includes \$ 221 in equipment repairs and maintenance, \$187 for vehicle repairs, and a partial offset of \$79 due to a favourable variance in fuel and gas.

Federal & Provincial Grants - The year-to-date favourable variance of \$2,364 and favourable year-end forecasted variance of \$1,896 is due to the following:

- PH: The favourable year-end forecasted variance of \$1,324 is primarily due to confirmation of \$1,239 MOH recovery funding to cover specific eligible recovery costs initially budgeted from taxpayer relief reserve, \$178 (1%) MOH base funding increase, \$32 higher HPV revenue, offset with a reduction in medical top-up funding of \$178.
- ES: The favourable year-to-date variance of \$734 is due to one-time funding and prior fiscal year amounts for Dispatch of \$958, \$613 prior year DONP funding, and

Public Health & Emergency Services - Continued

\$340 unbudgeted MOH COVID-19 funding. These are partially offset by over budgeted funding in Land Ambulance funding of \$649, and current returnables in the Community Paramedicine programs of \$535. The forecasted favourable variance is \$329, consists of: one-time funding in dispatch for WSIB and Emergency Communications Nurses (ECNs) of \$767, \$613 for prior year DONP funding, and \$373 of unbudgeted MOH COVID-19 funding. These are partially offset by the over budgeted Land Ambulance Funding \$865 and forecasted returnable in Community Paramedicine of \$563.

Other Revenue - The year-to-date favourable variance of \$348 and favourable year-end forecasted variance of \$320 are driven by Union Billings year-to-date favourable variance of \$119 and forecasted favourable variance of \$145; Donations year-to-date and forecasted favourable variances of \$20; EMS Street Outreach billings year-to-date and forecasted favourable variances of \$86; and Keefer Road chemical plant explosion billings \$44 favourable year-to-date and forecasted variance.

Intercompany Charges - The year-to-date favourable variance of \$61 and favourable year-end forecasted variance of \$64 are due mainly to the 911 allocation to EMS from the Niagara Regional Police Services (NRPS).

Transfers Charges – The year-to-date unfavourable variance of \$353 and unfavourable year-end forecasted variance of \$6,023 consist of the following reasons.

- PH: Forecasted variance of \$5,578 will be returned to the taxpayer relief reserve, as our COVID-19 and Recovery expenses are forecasted to come in under budget. Ministry confirmation of Recovery dollars was received in Q3 accounting for most of the variance.
- ES: The year-to-date unfavourable variance of \$353 and unfavourable year-end forecasted variance of \$446 are due to budgeted transfers in EMS for COVID-19 costs that are now being covered by external Ministry of Health funding.

Community Impacts & Achievements

Mandatory and Related Programs

Public Health

- Scaling up of PH operations in base program areas that have immense recovery and catch-up efforts, including School Health, Dental Health, Vaccinations, Sexual Health, parenting, child health, and family home visiting. Catch-up vaccinations for school children and sexually transmitted infection treatment and prevention have been particular priorities.
- Continuation of PH management of the COVID-19 pandemic response. Core activities include outbreak management, infection prevention and control inspections, collaboration with health care providers, and communicating and informing the public.
- Ongoing efforts to immunize Niagara's population to COVID-19, with particular focus on vaccinating children age 6 mnths-5 yrs, as well as spring and fall booster doses to adults.
- PH is continuing to move forward the Health Promotion Project; understanding that 75% of morbidity and mortality is due to chronic diseases (alcohol, tobacco, unhealthy eating and lack of physical activity) using Evidence Informed Decision Making to develop the best interventions to address Niagara's biggest health priorities, and consolidating resources to have a critical mass of effort on these.

Mental Health

- Increased psychosis-treatment groups
- Increased family education and support groups
- Pilot site for NAVIGATE, an evidence-based standardized treatment for clients experiencing a first episode of psychosis
- Participating in the Mental Health and Addictions Working Group of the Niagara Ontario Health Team, focusing on system planning and improvement in the areas of case management, coordinated access, hospital Emergency Department visits for mental health and/or addictions
- Quality improvement efforts centered around:

Public Health & Emergency Services - Continued

- Implementing the Health Quality Ontario standard for Schizophrenia Care in the Community specifically supporting the use of long-acting injectable medication by community physicians
- Improving fidelity to the standards of care for Assertive Community Treatment, Flexible Assertive Community Treatment, and Early Psychosis Intervention

Emergency Services

Emergency Medical Services

- Niagara Emergency Medical Services (NEMS) call volume has levelled off somewhat, but is currently up 3% over 2022 YTD, and 2022 was a record year. Numerous EMS agencies in Southern Ontario have reported call declines for 2023 YTD, with a few posting increases.
- The time spent by paramedics waiting in hospitals to transfer care of patients continues to track just below 2022 totals, 2022 being a significant record high. While rates have improved, they continue to sit just between 2021 and 2022 levels. UCC closures and changes to NH programs (discontinuation of unscheduled OR at Welland Site) have contributed to offload delay as well as time on task. This continues to place stress on the EMS system to ensure community safety and response time reliability for critically ill people. Approval for temporarily adding 2.5 additional ambulances staffed in May 2022 did mitigate the potential for significantly deteriorating ES response times.
- The call volume and offloads continue to place considerable stress on the first responders, specifically paramedics and emergency medical dispatchers. This has resulted in significant increases in sick time and WSIB. Staffing challenges for dispatch and land ambulance are increasing, and recruiting efforts are being ramped up.

Emergency Management

- The Emergency Management (EM) program has significantly scaled back pandemic response support to the region and local area municipalities focusing on the recovery phase of the emergency. A debrief to provide learning opportunities for process improvement was led by EM in October 2022. Analysis of the data collected during the debrief has been completed and reports are being finalized.
- Responses to incidents include significant storm in December 2022, numerous emergency relocations on the part of the Provincial EOC, and numerous other weather disturbances. Trends in data show that the number of incidents and emergencies in Niagara continues to increase, likely due to factors including climate change and population growth. Plans for ongoing sustainability of the Civilian Emergency Response Team, which has proven valuable in these events, will require support of council.
- Planning and preparedness activities for the 2024 total solar eclipse continue. This will be a significant event resulting in a very large influx of visitors to Niagara and will attract international media attention. Niagara Region Emergency Management is being viewed as a leader in these efforts which has attracted considerable attention from the province and other partners.
- In addition to ongoing work related to emergencies and incident, the program continues to engage in activities required to meet annual provincial compliance including public education, training, and exercises.

Fire Coordinator

- The Fire Coordinator program will be focusing on improved integration with Chemical, Biological, Radioactive, Nuclear, Explosive (CBRNE) teams.

Chemical-Biological-Radioactive-Nuclear-Explosive (CBRNE) Response Team

- Work on updating standardized operating procedures ongoing.
- Continued training of team members to support pandemic response as well as CBRNE events.

Public Health & Emergency Services - Continued

911 PSAP

- Preparation for implementation of Next Generation 911 (NG911) in 2024 ongoing

Public Works – Transportation Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$13,508	\$12,414	\$1,093	8.1%	\$18,005	\$16,841	\$1,164	6.5%
Administrative	\$2,258	\$1,154	\$1,104	48.9%	\$3,068	\$2,281	\$786	25.6%
Operational & Supply	\$7,214	\$6,536	\$677	9.4%	\$10,495	\$10,248	\$247	2.4%
Occupancy & Infrastructure	\$565	\$558	\$8	1.3%	\$754	\$788	-\$34	-4.5%
Equipment, Vehicles, Technology	\$3,002	\$2,437	\$565	18.8%	\$3,938	\$3,367	\$571	14.5%
Partnership, Rebate, Exemption	\$210	\$130	\$80	38.1%	\$527	\$527	\$0	0.0%
Financial Expenditures	\$0	-\$5	\$5	0.0%	\$0	-\$5	\$5	0.0%
Total Expenses	\$26,756	\$23,224	\$3,532	13.2%	\$36,786	\$34,046	\$2,739	7.4%
Federal & Provincial Grants	\$0	-\$1	\$1	0.0%	\$0	-\$1	\$1	0.0%
By-Law Charges & Sales	-\$866	-\$981	\$115	13.2%	-\$2,514	-\$2,381	-\$133	-5.3%
Other Revenue	-\$515	-\$943	\$429	83.3%	-\$723	-\$984	\$262	36.2%
Total Revenues	-\$1,381	-\$1,926	\$545	39.4%	-\$3,237	-\$3,366	\$129	4.0%
Intercompany Charges	-\$3,225	-\$1,370	-\$1,855	57.5%	-\$5,001	-\$2,488	-\$2,513	50.2%
Total Intercompany Charges	-\$3,225	-\$1,370	-\$1,855	57.5%	-\$5,001	-\$2,488	-\$2,513	50.2%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$22,150	\$19,929	\$2,222	10.0%	\$28,548	\$28,192	\$356	1.2%
Transfers From Funds	-\$1,420	-\$1,420	\$0	0.0%	-\$1,733	-\$1,733	\$0	0.0%
Transfers To Funds	\$0	\$0	\$0	0.0%	\$519	\$519	\$0	0.0%
Expense Allocations To Capital	-\$103	-\$42	-\$61	-59.3%	-\$140	-\$79	-\$61	-43.7%
Total Transfers	-\$1,523	-\$1,462	-\$61	-4.0%	-\$1,355	-\$1,294	-\$61	-4.5%
Net Expenditure (Revenue) Before Indirect Allocations	\$20,627	\$18,467	\$2,160	10.5%	\$27,193	\$26,898	\$295	1.1%
Indirect Allocations & Debt	\$41,900	\$41,684	\$216	0.5%	\$47,515	\$49,581	-\$2,066	-4.3%
Total Indirect Allocations & Debt	\$41,900	\$41,684	\$216	0.5%	\$47,515	\$49,581	-\$2,066	-4.3%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$62,527	\$60,151	\$2,377	0.0%	\$74,708	\$76,479	-\$1,772	-2.4%

Public Works Transportation - Continued

Variance Analysis (in thousands of dollars)

Public Works – Levy (Transportation) operated at a year-to-date surplus before indirect allocations of \$2,160 and are forecasting a year-end surplus of \$295 due to the factors as described below.

The 2023 budget includes expenditures and revenues related to the implementation of the Region's Vision Zero initiative in 2023 in conjunction with the Courts Services division. The 2023 budget was prepared on a cost-recovery basis over the course of a full budget year, assuming that the Vision Zero program would initialize in Q1 2023, however did not launch until September. As a result, there are favourable variances in expenditures however an overall deficit of \$796 is forecast for 2023. In 2024, net program revenues will first be used to repay this shortfall.

Labour Related Costs – The favourable year-to-date and forecasted variances of \$1,093 and \$1,164 are primarily due to delays in filling vacant positions. Forecasted savings related to Vision Zero are \$214.

Administration – The favourable year-to-date and forecasted variances are \$1,104 and \$786, respectively. Forecasted savings related to Vision Zero are \$742, with the balance of \$44 related to lower professional fees and reduced staff travel and other administrative expenses from vacant positions.

Operational & Supply – The favourable year-to-date and forecasted variances are \$677 and \$247, respectively. Year-to-date savings are primarily due to timing differences in hired equipment (\$390) and other materials and supply (\$143) and winter salt (\$144). Forecasted savings of \$247 reflect the usage of hired equipment and other program specific materials in the last quarter of the year while maintaining a \$250 favourable variance from the combined impact of less usage of winter maintenance materials due to mild winter conditions and the favourable inventory adjustment to winter salt.

Occupancy & Infrastructure – The year-to-date favourable variance is \$8 while the forecasted unfavourable variance is \$34. Forecasted deficit relates primarily to higher fire and security services (\$82) and other occupancy and infrastructure services (\$14) offset by lower electricity costs net of rebates (\$62).

Equipment, Vehicles, Technology – The favourable year-to-date and forecasted variances are \$565 and \$571, respectively. Forecasted savings related to Vision Zero are \$534, with the offsetting balance of \$37 related to higher external repairs (\$154) and higher vehicle parts supply (\$188) on an aging Fleet offset by lower fuel usage (\$300) and savings in other equipment, vehicle, and technology costs (\$79).

Partnership, Rebate, Exemption – The favourable year-to-date variance of \$80 is related to timing differences in the distribution of external LAM grant funding for bike lanes which will occur in the final quarter of the year.

By-Law Charges & Sales Costs – The favourable year-to-date variance is \$115 while the forecasted unfavourable variance is \$133. Forecasted deficit is primarily due to lower lane marking revenue than anticipated (\$136) offset by higher by-law charges and sales in other departments (\$3).

Other Revenue – The favourable year-to-date and forecasted variances are \$429 and \$262, respectively. Forecasted surplus is due primarily to higher revenue from Safe Restart federal funding (\$198) received in March 2023 associated with application by Niagara Regional Transit in 2022, higher proceeds from sale of equipment (\$67) offset by other revenue shortfalls of (\$3).

Intercompany Charges – The unfavourable year-to-date and forecasted variances are \$1,855 and \$2,513, respectively. Forecasted deficit related to Vision Zero is \$2,285, with the remaining balance of \$228 related to lower net recovery of fuel charges on lower usage (\$133) and other intercompany charges (\$95).

Transfers to Funds – The unfavourable forecasted variance of \$61 is due to lower recovery of vehicle and equipment costs transferred from operating expense to capital projects.

Public Works Transportation - Continued

Community Impacts & Achievements

- Construction has progressed well with two phases successfully tendered and awarded for the 2023 Hot Mix program. Through the remainder of the year, improvements will be made to the ride quality of approximately 23.5 lane kilometers of Regional Roads across a number of municipalities. Several construction projects are also underway: the first phase of the reconstruction of Montrose Road in Niagara Falls, supporting the new South Niagara Hospital, has been ongoing; Niagara Stone Road reconstruction in Niagara-on-the-Lake; reconstruction of Pelham Road Phase 3 in Lincoln; the rehabilitation of East Main Street Bridge in Welland and the replacement of Hwy 20 Bridge in Thorold.
- The Region has taken important steps in the development of its Vision Zero initiative, with the aim of reducing and ultimately eliminating traffic fatalities and injuries on the Regional road network. Ongoing areas of focus include the implementation of the Automated Speed Enforcement and Red Light Camera programs (launched in Q3 2023 and anticipated for launch in Q4 2023, respectively), the completion of the Martindale Road bicycle bollards pilot, and ongoing development of the 5 Year Road Safety Strategic Plan which will be returned to Council in Spring 2024.
- Ongoing development of the Terms of Reference for the Individual Environmental Assessment that will consider a north-south transportation crossing of the Niagara Escarpment. Ongoing work on several other environmental assessments including Merritt Road/Rice Road, King Street from Brookside Drive to Twenty Mile Road, Louth Street & West St. Catharines Grade Separation, Young Street and Thirty Road, and Burleigh Hill.
- Transportation Master Plan (TMP) strategic projects such as, the St. Paul Street West CNR Bridge, York Road & Four Mile Creek Road intersection improvements, Bridge Street Reconstruction, Casablanca Boulevard Reconstruction, Thorold Stone Road Extension, Merritt Road & Rice Road Expansion, and West St. Catharines Grade Separation Study are all underway in varying stages of project life cycle. All of these initiatives serve to support multi-modal travel demands and capacity improvements, active transportation and GO Initiatives.
- Operations continued Summer maintenance activities during Q3, including debris and litter pickup, street sweeping, catch basin cleaning, urban and rural grass cutting, and roadside ditching and culvert replacement. Additionally, Operations' annual capital and operating projects such as the Selecting Patching and Guiderail Improvement projects have been in progress. During Q3, Operations began to prepare for the upcoming winter maintenance season including the review of snowplow readiness, installation of snow fence region-wide and a focus on de-icing materials preparation. In 2023, Operations explored an alternative magnesium-based brine solution that has the potential to be less corrosive to regional infrastructure and environmentally friendly by reducing salt impact on the natural environment. The assessment of this product will continue in 2023-24.

Growth Strategy & Economic Development Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$6,394	\$5,746	\$648	10.1%	\$8,503	\$7,771	\$732	8.6%
Administrative	\$2,505	\$1,583	\$922	36.8%	\$3,006	\$3,213	-\$207	-6.9%
Operational & Supply	\$51	\$11	\$40	78.3%	\$68	\$51	\$17	24.9%
Occupancy & Infrastructure	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Equipment, Vehicles, Technology	\$63	\$81	-\$18	-28.5%	\$84	\$95	-\$11	-13.1%
Partnership, Rebate, Exemption	\$287	\$48	\$240	83.5%	\$383	\$328	\$55	14.3%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$9,301	\$7,470	\$1,831	19.7%	\$12,045	\$11,460	\$585	4.9%
Federal & Provincial Grants	-\$60	\$72	-\$132	-220.4%	-\$80	\$4	-\$84	-105.3%
By-Law Charges & Sales	-\$1,401	-\$1,604	\$203	14.5%	-\$1,869	-\$1,943	\$74	4.0%
Other Revenue	-\$143	-\$401	\$257	179.8%	-\$191	-\$955	\$764	399.8%
Total Revenues	-\$1,605	-\$1,933	\$328	20.5%	-\$2,140	-\$2,893	\$753	35.2%
Intercompany Charges	-\$334	-\$339	\$5	-1.4%	-\$446	-\$450	\$5	-1.0%
Total Intercompany Charges	-\$334	-\$339	\$5	-1.4%	-\$446	-\$450	\$5	-1.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$7,362	\$5,198	\$2,164	29.4%	\$9,460	\$8,117	\$1,343	14.2%
Transfers From Funds	-\$1,037	-\$1,037	\$0	0.0%	-\$1,050	-\$1,050	\$0	0.0%
Transfers To Funds	\$0	\$0	\$0	0.0%	\$0	\$552	-\$552	0.0%
Total Transfers	-\$1,037	-\$1,037	\$0	0.0%	-\$1,050	-\$498	-\$552	-52.6%
Net Expenditure (Revenue) Before Indirect Allocations	\$6,325	\$4,161	\$2,164	34.2%	\$8,410	\$7,619	\$791	9.4%
Indirect Allocations & Debt	\$1,203	\$1,130	\$74	6.1%	\$1,515	\$1,503	\$12	0.8%
Total Indirect Allocations & Debt	\$1,203	\$1,130	\$74	6.1%	\$1,515	\$1,503	\$12	0.8%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$7,529	\$5,291	\$2,238	0.0%	\$9,925	\$9,122	\$804	8.1%

Growth Strategy & Economic Development - Continued

Variance Analysis (in thousands of dollars)

Growth Strategy and Economic Development operated at a year-to-date surplus before indirect allocations of \$2,164 with a forecasted surplus of \$791 before indirect allocations for year-end. The following factors have contributed to this surplus.

Labour Related Costs - The favourable year-to-date and forecasted variances of \$648 and \$732 are due to staff vacancies resulting from staff movement, timing of staff transition due to the reorg and difficulty recruiting.

Administration – The favourable year-to-date variance of \$922 is due to the timing of consulting expenditures involving the Niagara Official Plan/secondary plans. The unfavourable forecasted variance of \$207 reflects this work being completed by year end.

Partnership, Rebate, Exemption – The favourable year-to-date variance of \$240 is due to the timing of grant program awards within Economic Development. The balance remaining of \$55 at year end is due to Tourism Adaptation Recovery Fund unclaimed funding for covid and is offset in revenues below..

By-Law Charges & Sales - The favourable year-to-date variance of \$203 is due to a submission of a large subdivision draft plan. The forecast has been reduced to an favourable variance of \$74 as there is an expectation of a future decline due to the increase in interest rates.

Federal & Provincial Grants - The unfavourable year-to-date and forecasted variances of \$132 and \$84 is due to the less funding received for the Can Export grant program within Economic Development.

Other Revenue - The favourable year to date variance of \$257 is mainly driven by full cost recovery associated with Quarry Peer Review work. The corresponding costs are within Administration expenses as this work is net neutral to the Region. The forecasted favourable variance of \$764 is primarily the result of development charge (DC) revenue funding for the Glendale Secondary Plan and Niagara Official Plan (\$552). The budget for these plans was originally encumbered from the 2022 levy budget, and this variance is offset by an unfavourable variance in transfer from reserves identified below.

Transfers – The unfavourable forecasted variance of \$552 relates to levy budget encumbered from 2022 where DC revenue has been identified as a funding source and therefore the encumbrance funding is no longer required. This is offset by the favourable variance described in Other Revenue above.

Community Impacts & Achievements

In March of 2023, the Growth Strategy and Economic Development Department was created through a recent corporate restructuring to better align resources with Council's Strategic Priorities. The department is comprised of growth-related services including infrastructure planning, development planning, community and long range planning, economic development and corporate strategic initiatives including Indigenous relations, diversity equity and inclusion, accessibility, corporate performance, corporate policy and climate action. The department also includes the new Strategic Transformation Office with an initial mandate to focus on three corporate and Council priorities: attainable housing, shared services, and delivering the GO Station Development Strategy.

Project Updates/Accomplishments

Corporate Strategy Initiatives

Corporate Performance

- Coordinated the development of Council's Strategic Priorities for the current Council term.
- Participated in the 2022 Municipal Benchmarking Network of Canada program data call with staff submitting data across 25 services areas.
- Continued training and input of strategic plans into our Performance Management software, Envisio
- Planned for the operational implementation of the Council Strategic Priorities

Growth Strategy & Economic Development - Continued

- Maintained and updated Niagara Region's Community Dashboard

Corporate Policy

- Worked with a number of corporate divisions including Transportation, Real Estate, Accessibility and Information Technology to develop, revise and renew their corporate policies and procedures. Engagement with policy owners and people leaders resulted further laying the foundation for the refresh of the existing corporate policy framework.

Climate Change Program

- Completed the Corporate Emission Inventory and a Net Zero corporate emission target was approved in principle by Council.
- Work has begun for the development and implementation of a Corporate Climate Change Action Plan (CCAP).
- Initiated planning with our partners Brock University, NPCA, and Niagara College for hosting the 2023 Niagara Climate Change Summit.
- Collaborated with CE&FM to submit a Feasibility Study application to the Federation of Canadian Municipalities' (FCM) Green Municipal Fund (GMF).
- The new Climate Connect Newsletter was drafted for launch.
- Initiated planning for the Niagara Climate Change Action Network's (NCCAN) bi-annual meeting as well as, updated and maintained the NCCAN website.
- Supported the City of Niagara Falls Adaptation Plan by joining the Action Plan Taskforce (workshops and planning meetings were attended etc.).

Diversity, Equity and Inclusion (DEI) Program

- Initiated staff and leadership DEI training programs and supported Human Resources with the development of the new People Plan, the development of a DEI related interview questions document and an Employee Equity Statement.
- Promoted awareness through the development of monthly summaries and 23 spotlight descriptions of Significant Dates that highlight important cultural, religious and diverse events.
- Completed the Niagara Seat at the Table project which worked with women and gender diverse potential municipal candidates and elected officials to address systemic barriers to running for and holding office.

Indigenous Relations Program

- Supported engagement with Indigenous community members regarding the Draft Indigenous Action Plan, Indigenous Housing Policy, and the Poverty Reduction Strategy and infrastructure initiatives.
- Facilitated Orange Shirt Day/National Day for Truth and Reconciliation 2023, including Indigenous community members, promoting the sale of orange shirts, flag raising, and educational opportunities for staff and Councillors.

Accessibility

- Supported the implementation and orientation of Council's Accessibility Advisory Committee
- Coordinated the development of new staff working group on accessibility.
- Engaged with internal and external partners to inform accessibility planning, compliance reporting, and development of accessibility data collection tools and processes.

Infrastructure Planning and Development

- Finalized the 2021 Water and Wastewater (W&WW) Master Servicing Plan Update (MSPU) – Council adopted the MSPU on May 9, 2023 with public review period ending on August 9, 2023.

Growth Strategy & Economic Development - Continued

- Ongoing review of development applications and growth areas including servicing reviews.
- Coordination of corporate projects to accommodate growth out to 2051, and continued support for development initiatives and alignment with growth infrastructure including the review of development application and secondary plans.
- Continued review of CSO Funding Projects with local municipalities to process invoices and close out older projects. Development and implementation of wet weather management programs and education in partnership with the Local Area Municipalities and the Combined Sewer Overflow Program.
- Actively working on an updated Memorandum of Understanding for Development Engineering with the Area Municipalities on transition related to Bill 23 to help streamline development approval process and provide clarity on roles and responsibilities related to Regional Development Engineering.

Community and Long Range Planning

- Collaborating with the Area Municipalities on the implementation of the Niagara Official Plan (NOP), as modified and approved by the Province through update work to their Official Plans including the review and approval for West Lincoln OPA 62 and 63: Smithville Secondary Plan and Niagara Falls OPA 47, Employment Strategy.
- Working closely with Legal on the three Ontario Land Tribunal appeals to Regional decisions.
- Supported the development of procedures to assist with the implementation of the new and revised incentives programs while continuing to deliver existing programs.
- Advancing the Tree and Forest Canopy Inventory. Final Report expected in Q1 2024.
- Collaborating with the agricultural community, Town of Lincoln, City of St. Catharines and Town of Niagara on the Lake on the advancement of the Niagara Irrigation project
- Initiation of a Signature Employment Site Strategy in association with Economic Development.
- Coordinated and supported the first Agricultural Policy and Action Committee of the new Council.
- Advancement of redevelopment plans for Region owned properties including lands located in St. Catharines and Fort Erie.
- Ongoing work associated with the 2023 update to the Niagara Employment Survey.

Development Approvals

- Development of a new customer focused development tracking system that will be used to intake development applications, track DC payments, and monitor growth and capacity.
- Continued support for development initiatives through the ongoing review of development application and secondary plans including ongoing work to advance the Glendale Secondary Plan program in association with the Town of Niagara-on-the-Lake.
- Update of the Environmental Impact Study Guidelines for the consistent application during the development review process which will contribute to a consistent and streamlined approach to development.
- Update of the Model Urban Design Guidelines to reflect current development trends, sustainability and climate change and assist area municipalities with the creation of planning policy, are specific guidelines and development review .
- Actively working with the Area Municipalities and the NPCA on transition related to Bill 23, exploring opportunities for Service Level Agreements and continued work to help streamline development approval process to address Bill 109 changes.
- Continued work with are Process Improvement Team subcommittee on the development of unified terms of reference for Wind, Noise, Sun Shadow, Urban Design Brief, and Planning Justification Report.

Growth Strategy & Economic Development - Continued

Economic Development

- Completed profiles for Niagara's six emerging sectors as identified in Niagara's 10 Year Economic Development Strategy.
- Successfully secured funding (\$300K) from FedDev Ontario for Electric Vehicle Sector Specialist to support EV sector development in Niagara.
- Foreign Direct Investment (FDI) activities continue with teams from Invest in Canada/MEDJCT/Invest Ontario.
- Hosted 14 Consul Generals on May 9 in Niagara region to celebrate EU Day
- On June 26 Hamilton Niagara Partnership was awarded the LatAM Startups Visionary Award.
- Launched "Your Niagara", a digital campaign in collaboration with the GNCC, local Chambers and the LAMs, highlighting over 75+ key businesses within each municipality.
- Website performance for NiagaraCanada.com is at an all-time high with 33,654 (+3,871 YOY) site visits, 51,466 page views (+5,359 YOY), and a noticeable update in unique visitors with 29,134 (+3,373 YOY) with visitors from over 100 countries.
- Completed Niagara Economic Update and presented results to PEDC and multiple community partners.
- Provided detailed follow up to 82 research inquiries involving education, business/investors, LAMs, and other community partners requiring business and economic information and analysis.
- Approved 11 Industrial DC Grant applications resulting in 559 new jobs, retaining 85 jobs, and supporting over \$142 million in new construction investment, and processed and approved one new Gateway CIP application supporting the creation of 200 new jobs and over \$60 million in new investment.
- The creation of an investment sites database identifying over 90 properties compiled from across all Niagara municipalities that will be promoted as investment opportunities.
- Completed and closed Tourism Adaptation and Recovery Fund (TARF) program from FedDev Ontario, which supported 160+ businesses and provided \$2 million in funds.
- Finalized the Niagara Agriculture Action Plan and Marketing Strategy.

Strategic Transformation Office

- Q2 achievements related to the GO Station Development Strategy include completion of design for improvements at both St. Catharines and Niagara Falls train stations, expansion of daily GO Train service to 21 round trips weekly, and Site Plan applications filed for associated station site works.
- Office mandate initiation report scheduled for early Q3 (July); Attainable Housing workplan scheduled for Q3 (Sept); Shared services workplan under development with Area CAOs with approval scheduled for early Q4 (Oct).

Other Initiatives

- Maintaining growth forecasts to support Regional Transportation, EMS, and other corporate initiatives.
- Providing staff support to Advisory Committees of Council, including the Agricultural Policy and Action Committee, Women's Advisory Committee, Diversity Equity and Inclusion Advisory Committee and the Accessibility Advisory Committee

Court Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$2,075	\$1,611	\$463	22.3%	\$2,768	\$2,185	\$584	21.1%
Administrative	\$1,963	\$1,336	\$627	31.9%	\$2,667	\$1,954	\$713	26.7%
Operational & Supply	\$314	\$640	-\$326	-103.7%	\$420	\$666	-\$247	-58.7%
Occupancy & Infrastructure	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Equipment, Vehicles, Technology	\$11	\$21	-\$11	-98.3%	\$14	\$26	-\$12	-84.1%
Financial Expenditures	\$134	\$122	\$13	9.5%	\$179	\$166	\$13	7.1%
Total Expenses	\$4,496	\$3,730	\$766	17.0%	\$6,048	\$4,997	\$1,051	17.4%
Other Revenue	-\$7,362	-\$5,348	-\$2,013	-27.3%	-\$10,340	-\$7,439	-\$2,901	-28.1%
Total Revenues	-\$7,362	-\$5,348	-\$2,013	-27.3%	-\$10,340	-\$7,439	-\$2,901	-28.1%
Intercompany Charges	\$1,595	-\$138	\$1,734	108.7%	\$2,688	\$401	\$2,288	85.1%
Total Intercompany Charges	\$1,595	-\$138	\$1,734	108.7%	\$2,688	\$401	\$2,288	85.1%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$1,270	-\$1,756	\$486	38.3%	-\$1,603	-\$2,041	\$438	27.3%
Transfers From Funds	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Transfers To Funds	\$150	\$150	\$0	0.0%	\$200	\$200	\$0	0.0%
Total Transfers	\$150	\$150	\$0	0.0%	\$200	\$200	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	-\$1,120	-\$1,606	\$486	43.4%	-\$1,403	-\$1,841	\$438	31.2%
Indirect Allocations & Debt	\$1,104	\$1,114	-\$10	-0.9%	\$1,316	\$1,364	-\$48	-3.7%
Total Indirect Allocations & Debt	\$1,104	\$1,114	-\$10	-0.9%	\$1,316	\$1,364	-\$48	-3.7%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$16	-\$493	\$477	0.0%	-\$87	-\$477	\$389	445.9%

Court Services - Continued

Variance Analysis (in thousands of dollars)

Court Services is operating at a year-to-date surplus after indirect allocations of \$477 with a forecasted surplus of \$389 due to the factors as described below.

The 2023 budget includes expenditures and revenues related to the implementation of the Vision Zero Road Safety program in 2023 in conjunction with the Transportation Services division. The Vision Zero Road Safety program launched Automated Speed Enforcement (ASE) across the Niagara Region in September 2023 and plan to launch Red Light Cameras (RLC) in December 2023. Due to the ASE launch and in preparation for RLC launch later this year, Court Services has incurred some financial expenditures noted below. The Court Services 2023 budget was prepared assuming that the Vision Zero program would initialize in Q1 2023, therefore there are substantial savings in expenditures and deficits in revenues related to the program which are explained below.

Distribution to Local Area Municipalities - The total distribution to the local area municipalities and the Region for the year is forecasted to be \$477, an increase from the budgeted \$87 distribution. The increase in the distribution is tied to higher than budgeted infraction revenues received in the first three quarters of the year. The impact of the infraction revenues on the overall distribution have been partially offset by higher than anticipated Victim Fine Surcharges and ICON processing charges. The distribution to the local area municipalities has not been impacted by expenditures incurred year-to-date relating to the Vision Zero Road Safety Program as these costs have been excluded in determining the distribution amount.

Labour Related Costs – The favourable year-to-date and forecasted variances are \$463 and \$584 respectively. Forecasted savings related to Vision Zero are \$632 with an unfavourable variance of \$48 relating to non-Vision Zero operations (“base operations”) position management as a result of operational impacts such as increased revenue, increased charging volumes, unanticipated labour shortages and job evaluations associated with recent restructuring. Active vacancy management will continue to assist with managing budget pressures and ongoing challenges in recruiting.

Administrative – The favourable year-to-date and forecasted variances are \$627 and \$713 respectively. Forecasted savings related to Vision Zero are \$1,279 with an unfavourable variance of \$566 relating to non-Vision Zero operations (“base operations”) largely due to increased Victim Fine Surcharges and ICON processing charges as a result of increased ticket volumes and fine payments throughout the first three quarters of the year.

Operational & Supply - The unfavourable year-to-date and forecasted variances are \$326 and \$247 respectively. Forecasted savings related to Vision Zero are \$189 with an unfavourable variance of \$436 related to non-Vision Zero operations (“base operations”) largely driven by higher than anticipated distribution to local area municipalities as noted above.

Other Revenue - The unfavourable year-to-date and forecasted variances are \$2,013 and \$2,901 respectively, of which \$4,375 of the forecasted revenue deficit relates to Vision Zero. Non-Vision Zero operations (“base operations”) are operating in a favourable year-to-date and forecasted variance of \$1,474. The favourable forecasted variances are due to higher than anticipated infraction revenues received in the first three quarters of the year. The higher than anticipated infraction revenues are largely attributed to anomalous large fine payments. In an effort to have better oversight of infraction and delinquent revenues in order to assist with better budgeting and financial reporting, Court Services staff have started to track significant fine payments which may not reflect revenues received in the normal course of business operations. Included in the Q3 2023 actual operating results are \$1,006 of revenues which are deemed to be outside of the normal course of business operations. Since these significant ticket payments are outside of the normal course of business operations, they are not forecasted to continue throughout the rest of the year.

Intercompany Charges – The favourable year-to-date and forecasted variances are \$1,734 and \$2,288 respectively. The favourable variances are almost entirely due to the year-to-date and forecasted savings resulting from the budgeted transfer of net revenues to the Transportation divisions Vision Zero program in order to fund operating expenditures in that department.

Court Services - Continued

Community Impacts & Achievements

Court Services is responsible for overseeing the Provincial Offences Court on behalf of the Niagara Region and the 12 Local Area Municipalities (LAMs) in the areas of Administration, Collections and Prosecutions.

- Following the resumption of in-person court matters as permitted by the Ministry of the Attorney General (MAG), Niagara Court Services launched hybrid court as of April 4, 2022, allowing individuals to participate in their court matters either virtually or in-person.
- All three courtrooms are equipped with the necessary processes and technology to conduct hybrid court matters, including Zoom licenses, document cameras, graphics processors, power/HDMI cables and refined camera views.
- To address reduced Judicial resources and scheduling backlogs, Niagara Court Services launched an enhanced Early Resolution scheduling model in February 2023 whereby the scheduling of meetings with the Prosecutor are streamlined to optimize courtroom time where the Justice of the Peace is present. This has allowed for a significant maximization of courtroom time and judicial resources. Since introducing this new approach in February and up to the end of June 2023, Niagara has gained 11 additional Part 1 Trial Court days; maximizing court time and allowing a higher volume of Early Resolutions to be completed within the allotted court schedule, while also increasing the number of Trial days and substantially reducing trial scheduling backlogs.
- As an ongoing health and safety measure, Court Services continues to safeguard the wellbeing of all staff and visitors to the courthouse through daily HVAC measurements and reporting, as per MAG requirements.
- Court Services is presently scheduling January 2023 matters for trial dates in December 2023, an 11-month time to trial.
- Court Services continues to work towards the introduction of Vision Zero, which saw Automated Speed Enforcement (ASE) charges introduced as of September 8, 2023. Red Light Camera (RLC) charges are anticipated to commence in Q4 2023. Onboarding, training and technology preparations have been underway to manage the ASE program and to ensure preparedness for RLC.
- As part of the modernization of Court Services, a significant update to Niagara's local case management solution, the Court Administration Management System (CAMS), was completed to ensure that changing business needs are accommodated through technology updates. This update also supports the administration of new ASE and pending RLC charges.
- In ongoing efforts to share information and collaborate with interested parties, Court Services hosted an information session with the LAMs and enforcement agencies in June 2023 regarding the life cycles of POA charges; promoting mutual understanding of the POA court processes that occur from the time a charge is laid until it is discharged. This information session was met with positive feedback. The next session has been scheduled for Fall 2023 on the topic of prosecution.
- Court Services team has focused their efforts on ongoing transparent communication with interested parties including enforcement agencies, judiciary, and legal professionals. This has helped keep all parties informed and allowed staff to remain responsive to their needs and maintain business continuity.

Niagara Regional Housing Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$274	\$271	\$3	1.1%	\$365	\$361	\$5	1.3%
Administrative	\$527	\$332	\$195	37.0%	\$836	\$445	\$392	46.8%
Operational & Supply	\$59	\$67	-\$8	-14.0%	\$60	\$68	-\$8	-13.8%
Occupancy & Infrastructure	\$13,593	\$14,349	-\$756	-5.6%	\$18,289	\$19,626	-\$1,337	-7.3%
Equipment, Vehicles, Technology	\$131	\$125	\$6	4.5%	\$174	\$168	\$6	3.5%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Financial Expenditures	\$1,033	\$1,147	-\$114	-11.0%	\$1,377	\$1,491	-\$114	-8.3%
Total Expenses	\$15,616	\$16,290	-\$674	-4.3%	\$21,101	\$22,158	-\$1,057	-5.0%
Federal & Provincial Grants	-\$912	-\$912	\$0	0.0%	-\$1,216	-\$1,216	\$0	0.0%
Other Revenue	-\$13,605	-\$14,433	\$828	6.1%	-\$18,158	-\$19,209	\$1,052	5.8%
Total Revenues	-\$14,517	-\$15,345	\$828	5.7%	-\$19,374	-\$20,425	\$1,052	5.4%
Intercompany Charges	-\$275	-\$195	-\$80	29.1%	-\$359	-\$258	-\$101	28.0%
Total Intercompany Charges	-\$275	-\$195	-\$80	29.1%	-\$359	-\$258	-\$101	28.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$825	\$751	\$74	8.9%	\$1,369	\$1,475	-\$106	-7.7%
Transfers From Funds	-\$250	-\$250	\$0	0.0%	-\$400	-\$400	\$0	0.0%
Transfers To Funds	\$1,942	\$1,942	\$0	0.0%	\$2,589	\$2,989	-\$400	-15.4%
Total Transfers	\$1,692	\$1,692	\$0	0.0%	\$2,189	\$2,589	-\$400	-18.3%
Net Expenditure (Revenue) Before Indirect Allocations	\$2,516	\$2,443	\$74	2.9%	\$3,558	\$4,064	-\$506	-14.2%
Indirect Allocations & Debt	\$12,870	\$12,690	\$181	1.4%	\$14,564	\$14,411	\$153	1.0%
Total Indirect Allocations & Debt	\$12,870	\$12,690	\$181	1.4%	\$14,564	\$14,411	\$153	1.0%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$15,387	\$15,132	\$254	0.0%	\$18,121	\$18,474	-\$353	-1.9%

Niagara Regional Housing - Continued

Variance Analysis (in thousands)

Niagara Regional Housing (NRH) is operating at a year-to-date surplus before indirect allocations of \$74, with a forecasted deficit of \$506 due to the following factors:

Administrative – The favourable year-to-date variance of \$195 is primarily due to the budget timing of consulting work and insurance deductible premiums, which are anticipated to be incurred by the end of the year. The forecasted favourable variance of \$392 is mainly due to a surplus related to the building condition assessment (BCA) work that is now included with other facility capital works to leverage external funding from the Canadian Mortgage and Housing Corporation (CMHC). The work was initially budgeted to be funded through the NRH Owned Units reserve, so the transfer of the funds back to the reserve is reported below in Transfers to Funds.

Occupancy and Infrastructure – The unfavourable year-to-date and forecasted variances of \$756 and \$1,337 respectively are due to a number of inflationary cost pressures, including higher than anticipated property taxes charged to NRH-owned properties, grounds maintenance contract costs, and property maintenance costs. In addition, property maintenance costs are impacted by additional work arising from deferred capital projects that is putting a pressure on the operating budget. These increases are offset by lower than anticipated utility costs for electricity and water.

Financial Expenditures – The unfavourable year-to-date and forecasted variance of \$114 is primarily the result of higher than anticipated write-offs on uncollectable tenant rents.

Other Revenue – The favourable year-to-date and forecasted variances of \$828 and \$1,052 respectively are primarily related to higher than anticipated rental revenues as a result of more tenants paying market rents due to few housing options available for tenants who are now in a position to pay affordable market rates. In addition, there is an increase in the maintenance charge revenues arising from unit inspections and increased investment income arising from a higher than anticipated bank balance due to the timing of bank transfers.

Intercompany Charges – The unfavourable year-to-date and forecasted variances of \$80 and \$101 respectively are due to the reduced allocation of funding from the Homelessness division as a result of the later than anticipated operational start of the Crescent Road housing units in Fort Erie.

Transfers – The unfavourable forecasted variance of \$400 is due to the transfer of funds related to the building condition assessment consulting work back to the NRH Owned Units reserve.

Community Impacts & Achievements

Niagara Regional Housing (NRH) is the housing provider for the portfolio of NRH owned-units. Accomplishments in the first half of 2023 include:

- The annual Manchester Basketball Tournament brought tenants together for family activities and to watch the Manchester youth play against teams made up of Mayor Siscoe and City Councillors, Niagara Emergency Medical Services and Niagara Regional Police.
- Construction for the 18-unit apartment building on Crescent Road in Fort Erie is 25% complete and has a target completion date of July 2024. This building will provide housing for women and children fleeing violence and will be operated by a local human service provider under contract with Niagara Region Community Services.
- The 43-unit apartment building on York Street in Welland is fully occupied. This community provides homes for a mix of tenants, including the prioritization of households experiencing homelessness, households with disabilities, black indigenous and people of colour and survivors of domestic violence.

Niagara Regional Police Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$132,716	\$128,832	\$3,884	2.9%	\$178,861	\$176,931	\$1,930	1.1%
Administrative	\$3,195	\$3,163	\$32	1.0%	\$4,259	\$4,342	-\$83	-1.9%
Operational & Supply	\$2,049	\$1,924	\$125	6.1%	\$2,610	\$2,400	\$210	8.0%
Occupancy & Infrastructure	\$281	\$126	\$155	55.1%	\$375	\$355	\$20	5.3%
Equipment, Vehicles, Technology	\$7,005	\$5,935	\$1,070	15.3%	\$9,360	\$8,507	\$852	9.1%
Financial Expenditures	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Expenses	\$145,246	\$139,979	\$5,266	3.6%	\$195,465	\$192,535	\$2,929	1.5%
Federal & Provincial Grants	-\$7,570	-\$8,237	\$667	8.8%	-\$10,112	-\$10,982	\$870	8.6%
By-Law Charges & Sales	-\$4,364	-\$3,782	-\$581	-13.3%	-\$5,793	-\$4,792	-\$1,001	-17.3%
Other Revenue	-\$2,563	-\$2,726	\$163	6.4%	-\$3,417	-\$3,514	\$97	2.8%
Total Revenues	-\$14,496	-\$14,746	\$249	1.7%	-\$19,322	-\$19,288	-\$34	-0.2%
Intercompany Charges	-\$1,680	-\$1,546	-\$134	8.0%	-\$2,239	-\$2,114	-\$126	5.6%
Total Intercompany Charges	-\$1,680	-\$1,546	-\$134	8.0%	-\$2,239	-\$2,114	-\$126	5.6%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$129,070	\$123,688	\$5,382	4.2%	\$173,903	\$171,133	\$2,770	1.6%
Transfers From Funds	-\$150	-\$150	\$0	0.0%	-\$200	-\$200	\$0	0.0%
Transfers To Funds	\$3,116	\$3,116	\$0	0.0%	\$4,155	\$4,155	\$0	0.0%
Total Transfers	\$2,966	\$2,966	\$0	0.0%	\$3,955	\$3,955	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$132,036	\$126,654	\$5,382	4.1%	\$177,858	\$175,088	\$2,770	1.6%
Indirect Allocations & Debt	\$12,114	\$11,254	\$860	7.1%	\$17,148	\$17,854	-\$706	-4.1%
Total Indirect Allocations & Debt	\$12,114	\$11,254	\$860	7.1%	\$17,148	\$17,854	-\$706	-4.1%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$144,150	\$137,909	\$6,241	0.0%	\$195,006	\$192,942	\$2,064	1.1%

Niagara Regional Police Services - Continued

Variance Analysis (in thousands of dollars)

For the period ending September 30, 2023, Niagara Regional Police Service financial result was a Net Expenditure before Indirect Allocations surplus of \$5,382. The Service is forecasting a \$2,770 surplus position before indirect allocations by the end of this fiscal year. The following factors contributed to this surplus:

Labour Related Costs – Labour related costs were below the approved budget by \$3,884. This favorable variance is the result of savings realized within uniform and civilian salaries and benefits due to hiring lags of vacant positions. Benefit savings from unfilled positions are being partially offset by overages in WSIB claims, missed break pay for frontline staff, and retiring allowances. The Service is forecasting a favourable variance of \$1,930 by year-end. This forecast includes savings in civilian salaries experienced due to vacancies in key positions, as well as savings experienced in OMERS and statutory benefits due to the lag period prior to hiring. The forecast also takes into account expected trends for the remainder of the year as Q4 includes a peak period for seasonal replacement and overtime costs.

Administration – Administrative expenses were below the approved budget by \$32. This favorable variance is the result of the timing related to the use of third-party consultation services, legal expenses for the Police Services Board, savings in monthly cell phone charges due to the timing of the roll out of the connected officer program and savings in data lines. Savings were partially offset by the timing of up-front spending on staff development courses, as well as overages in tuition expenses and recruit medical evaluations. The Service is forecasting an unfavourable variance of \$83 by year-end. Forecasted overages on staff development travel expenses, tuition expenses for Ontario Police College (OPC) and Canadian Police College (CPC), coach officer allowance for training of new recruits as well medical evaluations for new recruits. These overages are being partially offset by expected continued savings in consulting, monthly cell phone charges, data lines, and licenses and permits.

Operational & Supply – Operational and supply costs were below the approved budget by \$125. This favorable variance is the result of savings experienced in investigation expenses from major investigations, partially offset by an unfavourable variance in arsenal and ammunition expense as well as uniform expense due to the timing of purchases. The Service is forecasting operational and supply costs to continue a favourable trend to \$210. This is the result of expected continued savings in major investigation expenses.

Occupancy & Infrastructure – Occupancy and infrastructure costs were below the approved budget by \$155. This favorable variance is the result of savings in minor building renovations due to the timing of projects scheduled to be completed during the year. The Service is forecasting a continued favourable trend to \$20 by year-end. This is the result of expected savings on minor building renovations currently in progress.

Equipment, Vehicles, Technology – Equipment, vehicles, and technology costs were below the approved budget by \$1,070. This favorable variance is the result of savings in minor equipment, office furniture replacement, vehicle repairs, maintenance agreements, and computer software support due to the timing of purchases. Additionally, savings have been realized in fuel expenses, as the average fuel rate and consumption were below budget for the period. The Service is forecasting a surplus of \$852 by year-end as a result of fuel savings, savings on maintenance agreements due to the timing of equipment purchases, and savings on vehicle leases due to supply shortages.

Intercompany Charges– Intercompany charges were above the approved budget by \$134. Intercompany Charges represent expenses incurred for services provided by Niagara Region, with the annual budget being determined by the Region. Examples include vehicle and equipment repair, and recycling. Intercompany Charges also include funds received from Niagara Region to offset operating expenses of the 911 program.

Niagara Regional Police Services - Continued

The Region is forecasting intercompany charges to remain above the approved budget by \$126 at year-end.

Revenues – Revenues and recoveries were above the approved budget by \$249. In January 2023, the Ministry of the Solicitor General announced the Court Security and Prisoner Transportation (CSPT) 2023 funding, which resulted in an increase of \$895 over 2022 funding and the 2023 budget. This surplus is partially offset by a decrease in Casio funding from the City of Niagara Falls. The City of Niagara Falls transfers 18% of actual Casino funding from OLG to the Police Service Board to a maximum of \$4,200. These revenues are still rebounding from the impact of the COVID-19 Pandemic. The Service is forecasting revenues and recoveries to be over budget by approximately \$34 by year-end.

Conclusion – The detailed variance analysis has been prepared based on results of operations as of September 30, 2023. As the year progresses, Service staff will continue to monitor any developments that will impact the achievement of the annual budget.

NPCA Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Partnership, Rebate, Exemption	\$7,184	\$5,380	\$1,804	25.1%	\$7,212	\$7,173	\$39	0.5%
Total Expenses	\$7,184	\$5,380	\$1,804	25.1%	\$7,212	\$7,173	\$39	0.5%
By-Law Charges & Sales	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Revenues	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Total Intercompany Charges			\$0	0.0%		\$0	\$0	0.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$7,184	\$5,380	\$1,804	25.1%	\$7,212	\$7,173	\$39	0.5%
Transfers From Funds	-\$111	-\$111	\$0	0.0%	-\$111	-\$111	\$0	0.0%
Total Transfers	-\$111	-\$111	\$0	0.0%	-\$111	-\$111	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	\$7,073	\$5,268	\$1,804	25.5%	\$7,101	\$7,062	\$39	0.5%
Total Indirect Allocations & Debt			\$0	0.0%		\$0	\$0	0.0%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$7,073	\$5,268	\$1,804	0.0%	\$7,101	\$7,062	\$39	0.5%

Niagara Peninsula Conservation Authority - Continued

Niagara Peninsula Conservation Authority (NPCA) is a separate corporation and the Niagara Region levies the Niagara share of the NPCA levy on their behalf. The above summary shows the amount levied on behalf of the NPCA and not their operating results.

Water & Wastewater Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$20,336	\$19,343	\$993	4.9%	\$26,991	\$25,998	\$993	3.7%
Administrative	\$2,504	\$1,544	\$961	38.4%	\$3,339	\$2,987	\$352	10.6%
Operational & Supply	\$13,014	\$14,778	-\$1,765	-13.6%	\$17,352	\$20,420	-\$3,069	-17.7%
Occupancy & Infrastructure	\$13,467	\$14,565	-\$1,098	-8.2%	\$18,027	\$19,237	-\$1,210	-6.7%
Equipment, Vehicles, Technology	\$5,285	\$6,057	-\$772	-14.6%	\$7,047	\$8,002	-\$955	-13.6%
Community Assistance	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
Partnership, Rebate, Exemption	\$11,236	\$2,139	\$9,098	81.0%	\$14,982	\$15,030	-\$49	-0.3%
Financial Expenditures	\$0	\$3	-\$3	0.0%	\$0	\$3	-\$3	0.0%
Total Expenses	\$65,842	\$58,429	\$7,414	11.3%	\$87,737	\$91,678	-\$3,940	-4.5%
Taxation	-\$107,394	-\$107,480	\$86	0.1%	-\$143,192	-\$142,493	-\$699	-0.5%
By-Law Charges & Sales	-\$1,249	-\$1,073	-\$176	-14.1%	-\$1,665	-\$1,490	-\$176	-10.6%
Other Revenue	-\$5,988	-\$2,069	-\$3,919	-65.4%	-\$7,985	-\$8,569	\$584	7.3%
Total Revenues	-\$114,632	-\$110,623	-\$4,009	-3.5%	-\$152,842	-\$152,552	-\$291	-0.2%
Intercompany Charges	\$1,622	\$1,418	\$204	12.6%	\$2,163	\$1,958	\$206	9.5%
Total Intercompany Charges	\$1,622	\$1,418	\$204	12.6%	\$2,163	\$1,958	\$206	9.5%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$47,167	-\$50,776	\$3,609	7.7%	-\$62,941	-\$58,916	-\$4,025	-6.4%
Transfers From Funds	-\$4,817	-\$1,763	-\$3,053	-63.4%	-\$6,422	-\$6,422	\$0	0.0%
Transfers To Funds	\$35,757	\$35,757	\$0	0.0%	\$47,676	\$47,676	\$0	0.0%
Total Transfers	\$30,940	\$33,994	-\$3,053	-9.9%	\$41,254	\$41,254	\$0	0.0%
Net Expenditure (Revenue) Before Indirect Allocations	-\$16,227	-\$16,782	\$556	3.4%	-\$21,688	-\$17,662	-\$4,025	-18.6%
Indirect Allocations & Debt	\$11,696	\$10,843	\$853	7.3%	\$21,688	\$20,755	\$932	4.3%
Total Indirect Allocations & Debt	\$11,696	\$10,843	\$853	7.3%	\$21,688	\$20,755	\$932	4.3%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	-\$4,531	-\$5,940	\$1,409	0.0%	\$0	\$3,093	-\$3,093	0.0%

Water & Wastewater Services - Continued

Variance Analysis (in thousands of dollars)

Water & Wastewater services is operating at a year-to-date surplus of \$1,409 after indirect allocations with a forecasted deficit of \$3,093 due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variances of \$993 are due to staffing vacancies primarily in the Wastewater division.

Administration – The favourable year-to-date variance of \$961 and forecasted favourable year-end variance of \$352 is primarily due to consulting expenses of which \$236 is driven by the utilization of the Wastewater Optimization team relating to chemical optimization work in 2023 instead of external consulting. Telephone, fax and control circuit charges have a favourable year-to-date variance of \$238 and forecasted year-end favourable variance of \$307 due to cancelling of legacy lines to a more cost-efficient alternative.

Operational & Supply – There is an unfavourable year-to-date variance of \$1,765 and unfavourable forecasted year-end variance of \$3,069 primarily driven by increased chemical & sludge collection costs. Sludge collection and disposal costs have a year-to-date variance of \$724 with an unfavorable variance of \$1,102 forecasted due to capacity issues caused by the Garner Road Forcemain and cost escalations from CPI and rising fuel costs. Chemical costs have a year-to-date unfavourable variance of \$1,046 and a forecasted unfavourable variance of \$1,874 as a result of escalating contracted chemical costs in both Water & Wastewater.

Occupancy & Infrastructure – There are unfavourable year-to-date variances of \$1,098 and forecasted unfavourable variances of \$1,210 which is largely attributable to forecasted variance in Repairs and Maintenance (R&M) Watermain/Water Storage costs with a forecasted variance of \$496 due to emergency repairs. Another driver of the unfavourable forecasted variance is R&M Buildings of \$330 which are being caused by increased pricing. Additional unfavourable forecasted variances in utility costs of \$252 primarily driven by Water/Electricity consumption at Wastewater Plants/Remote Stations and pricing increases along with R&M Grounds of \$196.

Equipment, Vehicles, Technology – The unfavourable year-to-date variance of \$772 and forecasted unfavourable variance of \$955 is primarily due to increased pricing and volume of repairs due to aging infrastructure in Wastewater.

Partnership, Rebate, Exemption - The favourable year-to-date variance of \$9,098 is primarily due to combined sewer overflow (CSO) funds committed to local area municipalities but not yet paid. All CSO funding not spent in the year will be encumbered into future year budgets.

Taxation – There is a favourable year-to-date variance of \$86 and forecasted year-end unfavourable variance of \$699 as a result of lowered summer water sales.

Other Revenue – There is an unfavourable year-to-date variance of \$3,919, with a favourable forecasted variance of \$584. The year-to-date variance is mainly due to timing of development charge revenue recognition to fund the CSO program and master servicing plans (MSP).

Transfers - The unfavourable year-to-date variance of \$3,053 is due to previously encumbered CSO funds committed to local municipalities but not yet paid. Any remaining balance related to the CSO program will be encumbered into the 2024 wastewater budget.

Community Impacts & Achievements

- For January-Sep 2023, the Water and Wastewater Division treated 42,938 ML of water at its 6 Water Treatment Plants and distributed this to the municipalities through 313 km of trunk water mains. This is a decrease of 0.81% over last year. The Division treated 60,041 ML of wastewater at its 11 Wastewater Treatment Plants collected by 145 km of gravity trunk sewers, 112 Sewage Pumping Stations and 160 km of sewage forcemains
- Biosolids Master Servicing Plan nearing completion, strategies forming to meet the needs of the current and growing program Region wide

Water & Wastewater Services - Continued

- Secondary Treatment upgrades going well at the Niagara Falls Wastewater Treatment Plant in an effort to regain compliance at the site with our internal and external partners
- Maintenance and upgrade project at the Stevensville/Douglstown lagoons underway in an effort to regain and maintain compliance at the site.
- Completion of the Strategic Plan for Water/Wastewater. The associated implementation plan has been completed and communication plan is in development.
- The 2023 Water Wagon Season has been completed with 52 events attended, 88 days served, and 60 events declined. Niagara Children's Water Festival was held in April of 2023. 2191 students attended with a total attendance of 2494 including teachers and parents. There were 270 volunteers who contributed over the 3-day event
- New Wastewater optimization team in place and working on efficiency, consistency and integration across the section
- Andy Koschok Golf Tournament raised \$54,500 this year, surpassing our previous highest charitable donation of \$32,500
- Completion of several control retrofit upgrades and SCADA control panel replacements using internal resources.

Capital Projects & Asset Management:

- W-WW has approximately 208 active capital projects with a \$1.06 Billion total budget including the following highlighted projects:
 - Port Dalhousie WWTP Upgrades expected completion November 2023
 - Grimsby Water Storage Tank and Watermain expected completion October 2023
 - Dain City Sewage Pumping Station Forcemain Phases 4a and 5 construction completed Fall 2022, Phase 4b expecting completion in Fall 2023
 - Port Colborne Water Treatment Plant construction in progress at Q3 2023
 - Bemis Park Elevated Tank Environmental Assessment and Conceptual Design expecting completion December 2023
 - East Side SPS Forcemain Environmental Assessment Notice of Completion anticipated Summer 2023
 - Welland Water Treatment Plant at 70% design completion expected to be completed in February 2024.
 - South Niagara Falls Wastewater Treatment Plant and Montrose Trunk Sewer detailed design anticipated to commence in Q4 2023
 - Niagara Falls Wastewater Treatment Plant Upgrades – Phase 1 construction currently in progress 2023.
 - Niagara Falls Wastewater Treatment Plant Upgrades – Phase 2 detailed design is underway
- Delivered a completely revised and significantly augmented Strategic Plan for the Asset Management Section
- Developed a revised, needs-based approach of the Annual Capital Budget for 2024 including a revision of the Capital Planning procedure
- Asset management Section worked with Corporate Finance in preparing the Financial Plan Update 2024 required under the Safe Drinking Water Act
- Asset management Section has initiated a review of its methodology to determine long-term capital needs forecasting and financing
- Asset Management section has underwent a restructuring in order to enhance understanding of Regional water and wastewater infrastructure with data and information, supporting credible and robust capital planning and maintenance decisions, and improving the state of infrastructure reporting.

Waste Management Services Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$3,044	\$2,757	\$288	9.4%	\$4,053	\$3,766	\$288	7.1%
Administrative	\$1,339	\$325	\$1,014	75.7%	\$2,216	\$2,095	\$121	5.5%
Operational & Supply	\$40,962	\$39,654	\$1,308	3.2%	\$54,260	\$53,502	\$758	1.4%
Occupancy & Infrastructure	\$893	\$931	-\$39	-4.4%	\$1,067	\$1,211	-\$144	-13.5%
Equipment, Vehicles, Technology	\$545	\$389	\$156	28.7%	\$613	\$455	\$158	25.8%
Partnership, Rebate, Exemption	\$184	\$113	\$70	38.4%	\$245	\$174	\$70	28.8%
Financial Expenditures	\$0	\$3	-\$3	0.0%	\$0	\$3	-\$3	0.0%
Total Expenses	\$46,966	\$44,172	\$2,794	5.9%	\$62,454	\$61,205	\$1,249	2.0%
Taxation	-\$33,287	-\$33,284	-\$3	0.0%	-\$45,168	-\$45,165	-\$3	0.0%
By-Law Charges & Sales	-\$6,752	-\$6,282	-\$470	-7.0%	-\$8,165	-\$7,650	-\$516	-6.3%
Other Revenue	-\$5,082	-\$18,592	\$13,511	265.9%	-\$6,753	-\$20,579	\$13,825	204.7%
Total Revenues	-\$45,121	-\$58,158	\$13,037	28.9%	-\$60,086	-\$73,393	\$13,306	22.1%
Intercompany Charges	\$248	\$229	\$19	7.5%	\$336	\$339	-\$3	-0.9%
Total Intercompany Charges	\$248	\$229	\$19	7.5%	\$336	\$339	-\$3	-0.9%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	\$2,093	-\$13,757	\$15,850	757.2%	\$2,704	-\$11,849	\$14,552	538.2%
Transfers From Funds	-\$3,059	-\$3,055	-\$4	-0.1%	-\$4,450	-\$4,445	-\$6	-0.1%
Transfers To Funds	\$0	\$12,867	-\$12,867	0.0%	\$0	\$12,867	-\$12,867	0.0%
Total Transfers	-\$3,059	\$9,812	-\$12,871	-420.8%	-\$4,450	\$8,422	-\$12,873	-289.2%
Net Expenditure (Revenue) Before Indirect Allocations	-\$966	-\$3,944	\$2,979	308.4%	-\$1,747	-\$3,426	\$1,680	96.2%
Indirect Allocations & Debt	\$1,346	\$1,221	\$125	9.3%	\$1,747	\$1,651	\$95	5.5%
Total Indirect Allocations & Debt	\$1,346	\$1,221	\$125	9.3%	\$1,747	\$1,651	\$95	5.5%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$380	-\$2,724	\$3,104	0.0%	\$0	-\$1,775	\$1,775	0.0%

Waste Management Services - Continued

Variance Analysis (in thousands of dollars)

Waste Management Services is operating at year-to-date surplus after indirect allocations of \$3,104 with a forecasted surplus of \$1,775 due to the following factors:

Labour Related Costs – The favourable year-to-date and forecasted variance of \$288 is mainly due to salary gapping and position vacancy management.

Administrative – The favourable year-to-date and forecasted variances of \$1,014 and \$121 is attributable to the timing of spending on consulting dollars related to consulting engagements (specifically for the Long-Term Strategic Plan (LTSP) Study RFP which will be released in Q4, as well as an audit of Mixed-Use and Multi-Residential properties). Savings have also been forecasted relating to advertising costs which have been trending lower than budgeted throughout the first three quarters of the year as well as lower than anticipated employee related expenses due to position management.

Operational & Supply – The favourable year-to-date and forecasted variances of \$1,308 and \$758 are largely driven by the reduction in Material Recycling Facility (MRF) related expenditures due to the sale of the MRF in April 2023 and the reduction of recyclable purchase costs as a result of lower commodity market rates. Slightly offsetting these favourable variances are increased costs in leachate processing fees due to the unanticipated high precipitation levels in winter, spring and summer which lead to higher flow rates and higher fees, as well as increased collection costs due to forecasted contract increases for the last quarter of the year.

Occupancy & Infrastructure – The unfavourable year-to-date and forecasted variances of \$39 and \$144 are largely due to the final adjusted natural gas costs related to the MRF. Adding to the unfavourable year end variance is increased costs in repairs and maintenance due to an unplanned emergency electrical repair required on a high voltage line.

Equipment, Vehicles, Technology – The favourable year-to-date and forecasted variances of \$156 and \$158 is mainly attributed to the decrease of overall MRF related repairs and maintenance costs due to the sale of the MRF in April 2023. In addition, there have been lower than anticipated costs on machinery and equipment repairs and maintenance as well as forecasted reduced costs on computer software support.

By-Law Charges & Sales – The unfavourable year-to-date and forecasted variances of \$470 and \$516 are largely due to lower than anticipated market revenues received from the sale of recyclable commodities in the start of the year until the sale of the MRF in April 2023. Due to the sale of the MRF, there will be no further recyclable commodity revenues in the remainder of the year. In addition, there has been lower than anticipated garbage tag sales which has contributed to the unfavourable year-to-date and forecasted variances.

Other Revenue – the favourable year-to-date and forecasted variances of \$13,511 and \$13,825 are mainly attributed to proceeds of \$12,867 from the sale of the Material Recycling Facility. In accordance with the Region's Tangible Capital Asset Policy, the net proceeds from the sale of assets are transferred back to the respective departments capital reserve. The transfer back to the Waste Management Capital Reserve is reflected in the Transfers section noted below. In addition, waste diversion revenues have been slightly higher than anticipated resulting in favourable year-to-date and forecasted variances.

Transfers – the unfavourable year-to-date and forecasted variances of \$12,871 and \$12,873 are mainly the result of the \$12,867 transfer of net proceeds back to the Waste Management Capital Reserve as noted above.

Community Impacts & Achievements

Waste Management Services (WMS) is responsible for the operation of various facilities, including landfill sites, HHW depots and the Recycling Centre. WMS is also responsible for the delivery of curbside waste, recycling and organics collection and diversion programs, the management of long-term organics processing and disposal contracts, the operations and maintenance contracts at open and closed landfill sites, the recycling

Waste Management Services - Continued

processing contract, policy development, capital program delivery and supporting outreach and communications programs.

- The development of Niagara Region's Waste Management Strategic Plan has begun with work commencing on financial and tonnage projection models, baseline and best practices research and development completed in draft form. The RFP for the final phase, including stakeholder consultation, is complete and will be released to market in November 2023.
- Work continues to progress to ensure a smooth transition of the residential Blue Box program on January 1, 2024, to the producers.
 - Review and execution of a number of agreements with Circular Materials Ontario, including Promotion and Education funding agreements for the Waste App and Recycling Depots.
 - Execution of amending agreements with current service providers; Miller Waste Systems and GFL.
 - Finalization of service to non-eligible sources as defined under the Blue Box regulation, with direction from Council to undertake a broader service level review for this sector and report back within six (6) months.
 - Development and implementation of a communication strategy to inform program users of upcoming changes.
 - Updates to Waste Management Bylaw to reflect upcoming changes regarding the residential Blue Box program.
 - Updating information for our service partners and member of the public on changes in distribution of recycling containers to maintain supply in an accessible and convenient manner.
 - Initiating processing agreements (with Emterra) for non-designated materials to ensure continuation of existing service delivery (bulky rigid plastic and special events recycling).
- Funding agreements are in place with two of the main HHW Producer Responsibility Organizations (PROs). Currently in the process of finalizing a new agreement with one of the PROs.
- Completion and submission of a 2024 capital budget that focused on affordability while ensuring key infrastructure is maintained and built to meet ECA requirements and protect the natural environment.
- Completion and submission of a 2024 operational budget that comes in below budget guidelines, however, ensures excellent service/program and customer service delivery and continued focus on waste reduction and diversion.
- Finalizing new agreement for the operation of the Bridge Street Drop Off Depot.
- Green Bin campaign in final development stages with the production of short education videos, and commencement of door-to-door audits.
- First phase of data modernization exercise implemented with release of updated data collection and reporting tools to support curbside auditing for contract monitoring.
- Updates to GIS landfill asset layers completed, allowing for GIS apps tracking inspections, issues, etc. to be developed in the future.

Capital

- The Humberstone Landfill Gas Collection and Control System project was completed in Q3.
- The design build for the Humberstone Storage Building commenced in Q2. It is slated for completion in Q4.
- The Glenridge Leachate Collection System Upgrades, NR-12 Admin Building Upgrades, Landfill Drop-Off Depot Improvements commenced in Q3.

Niagara Transit Commission Statement of Operations (in thousands of dollars)

	Year to Date Budget	Year to Date Actual	Year to Date Budget vs Actual Variance Amount	Year to Date Budget vs Actual Variance Percentage	Annual Budget	Annual Forecast	Annual Budget vs Forecast Variance Amount	Annual Budget vs Forecast Variance Percentage
Labour Related Costs	\$27,955	\$28,897	-\$941	-3.4%	\$37,526	\$39,674	-\$2,148	-5.7%
Administrative	\$2,144	\$693	\$1,451	67.7%	\$2,858	\$2,887	-\$29	-1.0%
Operational & Supply	\$8,412	\$7,983	\$429	5.1%	\$11,215	\$11,300	-\$85	-0.8%
Occupancy & Infrastructure	\$361	\$580	-\$219	-60.7%	\$481	\$942	-\$461	-95.9%
Equipment, Vehicles, Technology	\$9,640	\$10,459	-\$819	-8.5%	\$13,341	\$15,065	-\$1,724	-12.9%
Financial Expenditures	\$0	-\$1	\$1	0.0%	\$0	-\$1	\$1	0.0%
Total Expenses	\$48,512	\$48,610	-\$99	-0.2%	\$65,422	\$69,868	-\$4,447	-6.8%
Taxation	-\$35,614	-\$35,614	\$0	0.0%	-\$56,561	-\$56,561	\$0	0.0%
Federal & Provincial Grants	\$0	\$0	\$0	0.0%	\$0	\$0	\$0	0.0%
By-Law Charges & Sales	-\$9,953	-\$14,099	\$4,146	41.7%	-\$14,319	-\$19,223	\$4,904	34.3%
Other Revenue	-\$4,382	-\$4,644	\$263	6.0%	-\$6,330	-\$4,829	-\$1,500	-23.7%
Total Revenues	-\$49,949	-\$54,358	\$4,409	8.8%	-\$77,210	-\$80,614	\$3,404	4.4%
Intercompany Charges	\$0	\$119	-\$119	0.0%	\$0	\$174	-\$174	0.0%
Total Intercompany Charges	\$0	\$119	-\$119	0.0%	\$0	\$174	-\$174	0.0%
Net Expenditure (Revenue) Before Transfers & Indirect Allocations	-\$1,437	-\$5,629	\$4,191	291.6%	-\$11,788	-\$10,572	-\$1,216	-10.3%
Transfers From Funds	-\$134	-\$135	\$1	0.5%	-\$179	-\$180	\$1	0.4%
Transfers To Funds	\$2,756	\$2,756	\$0	0.0%	\$3,675	\$3,814	-\$139	-3.8%
Total Transfers	\$2,622	\$2,621	\$1	0.0%	\$3,496	\$3,634	-\$138	-3.9%
Net Expenditure (Revenue) Before Indirect Allocations	\$1,185	-\$3,007	\$4,192	353.8%	-\$8,292	-\$6,938	-\$1,354	-16.3%
Indirect Allocations & Debt	\$6,219	\$4,557	\$1,662	26.7%	\$8,292	\$6,657	\$1,635	19.7%
Total Indirect Allocations & Debt	\$6,219	\$4,557	\$1,662	26.7%	\$8,292	\$6,657	\$1,635	19.7%
Net Expenditure (Revenue) After Transfers & Indirect Allocations	\$7,404	\$1,549	\$5,854	0.0%	\$0	-\$281	\$281	0.0%

Niagara Transit Commission - Continued

Variance Analysis (in thousands of dollars)

The Niagara Transit Commission (NTC) commenced operations on January 1, 2023. The 2023 budget was prepared using best estimates from the local area municipalities (LAM's). As this is the first year of operations within Niagara Region, it should be noted that the budget and reporting will continue to be refined. The overall representation of this report is accurate, and forecasts are made with the best information available at the time. Some actuals were not budgeted in the correct object of expenditure lines, and we will continue to review and adjust through preparations of the 2024 budget.

The NTC is operating at year-to-date surplus after indirect allocations of \$5,854 with a forecasted surplus of \$281 due to the following factors:

Labour Related Costs – The unfavourable year-to-date and forecasted variances of \$941 and \$2,148 are mainly due to greater than budgeted actual benefits for unionized staff and the budget including 5 hours less per week for some operators. The forecast also includes wage increases for nonunion staff approved through report NTC 2-2023 and labour-related increases related to ongoing negotiations; offset by year-end expected surplus in benefits identified by the providers.

Administrative – The favourable year-to-date variance of \$1,451 is attributable to the budget timing and spend related to consulting and advertising projects which are expected to be incurred by the end of the year.

Operational & Supply – The favourable year-to-date variance of \$429 is largely driven the timing of budgeted spend relating to On-demand transit services, uniforms and vehicle licensing, which will be fully realized by year-end.

Occupancy & Infrastructure – The unfavourable year-to-date and forecasted variances of \$219 and \$461 are due to increased spend related to repairs and maintenance of facilities and higher than expected snow removal costs for end of year based on the Request for Proposal procurement process.

Equipment, Vehicles, Technology - The unfavourable year-to-date and forecasted variances of \$819 and \$1,724 are mainly attributable to unbudgeted diesel costs used by the City of Niagara Falls and Metrolinx which are charged out and recognized in other revenue below (\$714) and higher than anticipated diesel costs which are expected to continue to the end of the year (\$793). The unfavourable forecasted variance is also due to greater than budgeted repairs and maintenance costs for equipment & vehicles (\$145) and tires (\$72). The increased maintenance costs is largely due to an aging fleet and the increasing costs of parts & materials due to increased inflation.

By-Law Charges & Sales – The favourable year-to-date and forecasted variances of \$4,146 and \$4,904 are due to higher than anticipated fare revenue (\$2,992) and fare revenue specific to Niagara College students of (\$2,064) which is expected to continue to year-end.

Other Revenue – The favourable year-to-date variance of \$263 is due to unbudgeted fuel reimbursement from the City of Niagara Falls and Metrolinx (\$901) resulting from increased fuel costs 'Equipment, Vehicles, Technology' above. This is offset by unfavourable variance relating to the chargeback of the local portion of the WEGO services to the City of Niagara Falls (\$599).

The unfavourable year-end variance of \$1,500 is due to the local portion of the WEGO services to the City of Niagara Falls (\$799) and the strategy to not recognize the full budgeted Provincial Gas Tax revenue as NTC is in a surplus position (\$1,614). The unrecognized Provincial Gas Tax is available for future use for Capital and/or Operating uses. This is partially offset by deferred revenue from St Catharines Transit Commission (\$280) for contracted services and the unbudgeted fuel reimbursements (\$714).

Intercompany Charges – The unfavourable year-to-date and forecasted variance of \$119 and \$174 is due to a secondment of staff from the Region to support the integration and transformation of Transit through the transition.

Indirect Allocations – The favourable year-to-date and forecasted variances of \$1,662 and \$1,635 are due mainly to timing of expenditures compared to the budget being spread evenly throughout the year. In addition, there were some positions that were not filled as of January 1 and insurance premium and claims are lower than anticipated.

Niagara Transit Commission - Continued

Community Impacts & Achievements

Collective Bargaining – Within the Commission’s mandate, negotiations with ATU Local 846 are underway and are on target to conclude in early 2024.

Public Advisory Appointment – Public Advisory Committee appointments are expected by the end of the year. The committee will be made up of 20 public representatives.

Cameras installed on all fleet- Cameras will start to be installed in Q4 across the entire fleet to provide enhanced safety and security to staff and the public.

Facility and Service Master Plan RFP award - The RFP process is complete, and we will be awarding the contract to the successful proponent before the end of the year with work expected to start on this exciting project as soon as possible.

Branding - An RFP will be issued before the end of the year to start the process of a new harmonized brand for the Niagara Transit Commission

Snow Removal RFP – A snow removal contract will be awarded to one provider to provide consistent and reliable service to enhance safety at prioritized stops and shelters across the Region.

On-Street Inventory for all bus stops - A full inventory of all bus stops has been completed.

Operating Budget Amendments & Adjustment Summary (in thousands of dollars)

The following identifies all budget amendments & adjustments as per budget control policy 2017-63.

Department	Adjustment Amount	Adjustment Description
Original Budget Revenue & Expenditures	1,275,739	
Community Services	338	To record new funding and related expenditures for the Transitional Care Funding Program for January to March 2023.
Community Services	857	To record one-time funding from the Ministry of Children's, Community and Social Services to support the increase in caseloads due to asylum seekers in Niagara. (COM 27-2023)
Community Services	640	To record new funding and related expenditures for the Transitional Care Funding Program for April to December 2023. Total cumulative funding for this program under \$1M.
Community Services	3,338	To record operating portion of the final funding allocations for the Homeless Prevention Plan funding as per report COM 22-2023 resulting in \$9.6M of additional funding. Of the final funding allocation, \$6.2M will be used for capital related costs and \$3.5M will be for operating, pro-rated April to December is \$2.6M.
Community Services	7,683	To record additional funding from the Ministry of Long-Term Care for the 2023 year (COM 20-2023)
Community Services	9,134	Budget adjustment to record one-time Rapid Housing Initiative (RHI) round 3 funding received from CMHC, to be flowed to Port Cares for an approved new housing development project, per approved PHSSC report COM 1-2023 and executed contribution agreement with Port Cares.
Community Services	12,212	To record additional funding from the Ministry of Education (COM 4-2023)
Community Services	6,904	To record capital portion of the final funding allocation for the Homeless Prevention Plan funding as per report COM 26-2023. These funds will be transferred from the operating budget to capital projects as a capital budget adjustment.
Community Services	6,232	To record additional funding from the Ministry of Education (COM 28-2023). These funds will support the Canada Wide Early Learning and Childcare Program both in operations (staffing) and grants to childcare providers. This adjustment also recognized a one time transitional grant and the workforce that was deferred in 2022.
Corporate Services	20,132	To record 2023 Encumbrance Adjustment as detailed in the 2022 Year-End Results and Transfer Report as per CSD 20-2023
Corporate Services	5,810	To record Development Charges related to the 2023 Encumbrance Adjustment as detailed in the 2022 Year-End Results and Transfer Report as per CSD 20-2023
Corporate Services	(291)	To record a correction to the 2023 Encumbrance Adjustment to reduce Development Charges that were incorrectly encumbered.

Operating Budget Amendments & Adjustment Summary - Continued

Department	Adjustment Amount	Adjustment Description
Corporate Services	143	To record the movement of the ERP project team responsible for PeopleSoft implementation in St. Catharines from Financial Management System Support department to ERP Project Implementation department. This adjustment will reflect costs associated with 4 full time equivalent positions.
Niagara Regional Police Services	96	To record additional provincial grant funding from the Ministry of the Solicitor General for NRPS for the Close Circuit Television grant (\$28K) and Automated Licence Plate Recognition technology grant (\$73K)
Niagara Transit Commission	252	To record an increase in funding related to the to the new Niagara College UPASS agreement, which will be used to fund eight permanent full-time equivalent positions.
Niagara Transit Commission	487	To record estimated revenue related to chargebacks for fuel consumed by Niagara Falls and Metrolinx, which were originally not included in the budget.
Public Health and Emergency Services	370	To record increased base funding for EMS from the Ministry of Health for April to December 2023.
Public Health and Emergency Services	205	To record an annualized increase in funding from the Ministry of Health for Seniors Dental for April 2023 to March 2024.
Public Health and Emergency Services	254	To record approved one-time funding requests to the Ministry of Health which will be used for needles to support community based safe injection activities, and Public Health Inspector Practicum Program.
Total Budget Adjustment	74,336	
December 31, 2023 Adjusted Budget	1,350,534	

Reserve Summary (in thousands of dollars)

Reserves are an important tool to assist in financial management and planning of a municipality. Prudent use of reserves help mitigate fluctuations in taxation and rate requirements and assist in funding capital projects. Reserves are governed by the Region's Reserve and Reserve Fund Policy C-F-013.

At September 30, 2023 the Region's forecasted consolidated and uncommitted reserve balance was \$215,285 (\$270,815 at December 31, 2022). The ratio of debt to reserves is an important marker of fiscal sustainability. The lower the ratio, the more financial flexibility that is available to respond to new requirements, and the more secure Niagara Region's overall financial position. The Region's debt to reserve ratio stands at 69% (69% at December 31, 2022)

Description	Balances at Dec. 31, 2022	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at Sept. 30, 2023	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Forecasted Year-end Transfers*	Forecasted Balances at Dec. 31, 2023	Capital Committed to Uninitiated Projects	Balances Available at Dec. 31, 2023
Wastewater Capital	\$13,805	\$18,363	\$0	-\$28,467	\$271	\$3,972	\$12,462	\$0	\$90	\$0	\$16,524	\$0	\$16,524
Water Capital	\$62,239	\$17,394	\$0	-\$55,013	\$1,086	\$25,706	\$6,176	\$0	\$362	\$0	\$32,244	\$0	\$32,244
Waste Management	\$7,914	\$12,867	\$0	-\$3,371	\$177	\$17,587	\$0	\$0	\$59	\$7,165	\$24,811	\$0	\$24,811
General Capital Levy	\$21,861	\$34,422	-\$1,432	-\$44,757	\$0	\$10,094	\$13,536	-\$477	\$0	\$0	\$23,153	-\$150	\$23,003
Infrastructure Deficit	\$327	\$4,053	\$0	-\$2,825	\$0	\$1,555	\$0	\$0	\$0	\$0	\$1,555	\$0	\$1,555
Court Services	\$3,901	\$150	\$0	\$0	\$0	\$4,051	\$50	\$0	\$0	\$0	\$4,101	\$0	\$4,101
Facility Renewal	\$9,344	\$2,165	\$0	-\$4,175	\$0	\$7,334	\$1,122	\$0	\$0	\$0	\$8,456	\$0	\$8,456
NRH Owned Units	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
NRPS Long-Term Accommodation (LTA)	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Ontario Police Video Training Alliance	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$0	\$0	\$0	\$101	\$0	\$101
Police Capital Levy	\$419	\$1,279	\$0	-\$1,477	\$0	\$221	\$426	\$0	\$0	\$0	\$647	\$0	\$647

Reserve Summary (in thousands of dollars) - Continued

Description	Balances at Dec. 31, 2022	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at Sept. 30, 2023	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Forecasted Year-end Transfers*	Forecasted Balances at Dec. 31, 2023	Capital Committed to to Uninitiated Projects	Balances Available at Dec. 31, 2023
Police Vehicle and Equipment Replacement	\$31	\$1,500	\$0	-\$2,000	\$0	-\$469	\$500	\$0	\$0	\$0	\$31	\$0	\$31
Transit Capital	\$0	\$1,625	\$0	-\$1,775	\$0	-\$150	\$542	\$0	\$0	\$0	\$392	\$0	\$392
Total Capital Reserves	\$119,942	\$93,818	-\$1,432	-\$143,860	\$1,534	\$70,002	\$34,814	-\$477	\$511	\$7,165	\$112,015	-\$150	\$111,865
Wastewater Stabilization	\$5,717	\$0	-\$237	\$0	\$54	\$5,534	\$0	-\$79	\$18	-\$2,669	\$2,804	\$0	\$2,804
Water Stabilization	\$3,691	\$0	-\$138	\$0	\$57	\$3,610	\$0	-\$46	\$19	-\$424	\$3,159	\$0	\$3,159
Waste Management	\$7,280	\$0	-\$2,520	\$0	\$92	\$4,852	\$0	-\$840	\$32	\$1,775	\$5,819	\$0	\$5,819
Stabilization	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$281	\$281	\$0	\$281
Encumbrance	\$21,202	\$0	-\$15,036	\$0	\$0	\$6,166	\$139	-\$6,111	\$0	\$0	\$194	\$0	\$194
Investment Income	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Stabilization	\$47,345	\$2,944	-\$30,553	\$0	\$0	\$19,736	\$552	\$8,224	\$0	-\$2,914	\$25,598	\$0	\$25,598
Taxpayer Relief	\$954	\$187	\$0	\$0	\$0	\$1,141	\$62	\$0	\$0	\$0	\$1,203	\$0	\$1,203
Police Contingency	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$0	\$0	\$0	\$242	\$0	\$242
Police Services Board Contingency													
Total Corporate Stabilization Reserves	\$86,431	\$3,131	-\$48,484	\$0	\$203	\$41,281	\$753	\$1,148	\$69	-\$3,951	\$39,300	\$0	\$39,300
Ambulance Communication	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Circle Route Initiatives	\$1,133	\$0	\$0	\$0	\$0	\$1,133	\$0	\$0	\$0	\$0	\$1,133	\$0	\$1,133

Reserve Summary (in thousands of dollars) - Continued

Description	Balances at Dec. 31, 2022	Year to Date Transfers from Operating	Year to Date Transfers to Operating	Year to Date Net Transfers from/(to) Capital	Interest	Balance at Sept. 30, 2023	Forecasted Transfers from Operating	Forecasted Transfers to Operating	Forecasted Interest	Forecasted Year-end Transfers*	Forecasted Balances at Dec. 31, 2023	Capital Committed to Uninitiated Projects	Balances Available at Dec. 31, 2023
Hospital Contribution	\$10,535	\$1,961	\$0	\$0	\$0	\$12,496	\$321	\$0	\$0	\$0	\$12,817	\$0	\$12,817
Housing Services	\$8,639	\$710	-\$3,431	\$0	\$0	\$5,918	\$1,643	-\$149	\$0	\$0	\$7,412	\$0	\$7,412
Total Specified Contribution Reserves	\$20,307	\$2,671	-\$3,431	\$0	\$0	\$19,547	\$1,964	-\$149	\$0	\$0	\$21,362	\$0	\$21,362
Future Benefit Costs	\$24,954	\$0	-\$187	\$0	\$0	\$24,767	\$0	-\$62	\$0	\$0	\$24,705	\$0	\$24,705
Self Insurance	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$0	\$0	\$0	\$2,270	\$0	\$2,270
Smart Growth	\$225	-\$168	\$0	\$0	\$0	\$57	\$0	-\$56	\$0	\$0	\$1	\$0	\$1
Landfill Liability	\$8,184	\$0	\$0	-\$2,785	\$167	\$5,566	\$0	\$0	\$56	\$0	\$5,622	\$0	\$5,622
Police	\$630	\$0	-\$150	\$0	\$0	\$480	\$0	-\$50	\$0	\$0	\$430	\$0	\$430
Accumulated Sick Leave													
Police Future Benefit Cost	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$0	\$0	\$0	\$4,152	\$0	\$4,152
Police WSIB	\$3,870	\$150	\$0	\$0	\$0	\$4,020	\$50	\$0	\$0	\$0	\$4,070	\$0	\$4,070
Transit Future Benefit	\$0	\$1,131	\$0	\$0	\$0	\$1,131	\$377	\$0	\$0	\$0	\$1,508	\$0	\$1,508
Total Future Liability Reserves	\$44,285	\$1,113	-\$337	-\$2,785	\$167	\$42,443	\$427	-\$168	\$56	\$0	\$42,758	\$0	\$42,758
Total (Excluding Deferred Revenues)	\$270,965	\$100,733	-\$53,684	-\$146,645	\$1,904	\$173,273	\$37,958	\$354	\$636	\$3,214	\$215,435	-\$150	\$215,285

Deferred Revenue Summary (in thousands of dollars)

Description	Balances at Dec. 31, 2022	Year to Date Transfers from Revenues (Collections)	Year to Date Transfers from Revenues (DC Grants)	Year to Date Transfers from Reserves (Bill 23 Impacts - Phase In/Rental Discounts)	Year to Date Transfers from/(to) Operating	Year to Date Transfers from/(to) Capital	Interest allocation	Balance at Sep 30, 2023	Forecast Transfers from Revenues	Forecast Interest	Committed to Capital *	Committed to Operating **	Balance Available at September 30, 2023
Development Charges-General	\$2,304	\$174	\$45	\$27	-\$236	\$0	\$81	\$2,395	\$86	\$27	\$0	\$0	\$2,508
Development Charges-Police Services	\$1,159	\$45	\$192	\$413	-\$662	\$0	\$40	\$1,187	\$22	\$13	-\$408	-\$221	\$594
Development Charges-Roads	\$97,345	\$8,415	\$5,315	\$2,271	-\$33	-\$20,843	\$3,315	\$95,786	\$4,167	\$1,105	-\$71,047	\$0	\$30,012
Development Charges-Sewer	\$89,016	\$5,962	\$2,625	\$1,290	-\$1,560	-\$2,105	\$3,218	\$98,445	\$2,952	\$1,073	-\$46,210	\$0	\$56,260
Development Charges-Water	\$46,608	\$3,774	\$1,436	\$623	\$0	-\$4,971	\$1,643	\$49,113	\$1,869	\$548	-\$20,054	\$0	\$31,476
Development Charges-Emergency Medical	\$3,054	\$210	\$121	\$61	\$0	-\$682	\$102	\$2,866	\$104	\$34	-\$954	\$0	\$2,050
Development Charges-LT Care	\$6,513	\$1,270	\$547	\$270	\$0	-\$6,369	\$153	\$2,384	\$629	\$51	-\$7,725	\$0	-\$4,661
Development Charges-POA	\$364	\$33	\$0	\$0	\$0	\$0	\$13	\$410	\$17	\$4	\$0	\$0	\$431
Development Charges-Health	\$2,168	\$93	\$0	\$0	\$0	\$0	\$77	\$2,338	\$46	\$26	\$0	\$0	\$2,409
Development Charges-Social Housing	-\$264	\$655	\$250	\$0	\$3,375	-\$1,475	\$49	\$2,590	\$325	\$16	-\$2,426	\$0	\$504

Deferred Revenue Summary (in thousands of dollars) - Continued

Description	Balances at Dec. 31, 2022	Year to Date Transfers from Revenues (Collections)	Year to Date Transfers from Revenues (DC Grants)	Year to Date Transfers from Reserves (Bill 23 Impacts - Phase In/Rental Discounts)	Year to Date Transfers from/(to) Operating	Year to Date Transfers from/(to) Capital	Interest allocation	Balance at Sep 30, 2023	Forecast Transfers from Revenues	Forecast Interest	Committed to Capital *	Committed to Operating **	Balance Available at September 30, 2023
Development Charges-Waste Division	\$5,650	\$317	\$55	\$33	-\$23	-\$149	\$201	\$6,086	\$157	\$67	-\$1,083	-\$7	\$5,220
Development Charges-Transit Services	\$0	\$526	\$348	\$138	\$0	-\$1,225	\$4	-\$209	\$260	\$1	-\$168	\$0	-\$116
Development Charges-Public Works (Facilities & Fleet)	\$219	\$121	\$185	\$76	\$0	\$0	\$14	\$615	\$60	\$5	-\$1,831	\$0	-\$1,152
Subtotal Development Charges	\$254,137	\$21,595	\$11,118	\$5,203	\$862	-\$37,819	\$8,910	\$264,005	\$10,693	\$2,970	-\$151,907	-\$227	\$125,535
Federal Gas Tax	\$46,773	\$7,411	\$0	\$0	\$0	-\$8,543	\$1,614	\$47,255	\$7,411	\$538	-\$50,268	\$0	\$4,936
Provincial Gas Tax	\$3,780	\$9,620	\$0	\$0	-\$1,211	-\$3,449	\$69	\$8,809	\$0	\$23	-\$8,429	\$1,211	\$1,614
Subtotal Gas Tax	\$50,553	\$16,417	\$0	\$0	-\$807	-\$11,992	\$1,683	\$56,064	\$7,411	\$561	-\$58,697	\$1,211	\$6,550
Total	\$304,691	\$38,012	\$11,118	\$5,203	\$55	-\$49,811	\$10,593	\$320,069	\$18,104	\$3,531	-\$210,604	\$984	\$132,085

* The capital commitments included represent all approved capital project expenditures budgeted to be funded by development charges and/or federal/provincial gas tax. Each quarter and/or year end a review of the status of the respective capital projects is completed and revenue earned is allocated accordingly. Note that Development Charges - Police Services and Development Charges - Sewer both have committed to development charge debt repayment.

** The operating commitments included represent all approved operating projects budgeted to be funded by development charges. Each quarter and/or year end a review of the status of the respective operating projects is completed and revenue earned is allocated accordingly.

Deferred Revenue Summary (in thousands of dollars) - Continued

Summary of All Mandatory and Discretionary Grants, per Regional Development Charge Bylaw (2023)

Grant Category	Actuals		Total	Forecast	Annual Actuals/Forecast	Annual Budget	Annual Variance
	Q1-Q2	Q3					
Mandatory Exemptions:							
Bill 23 Phase-In (M)	\$4,084	\$816	\$4,899	\$1,471	\$6,371		
Bill 23 Purpose-Built Rental Discounts	\$303	\$0	\$303	\$91	\$394		
Subtotal - Bill 23	\$4,387	\$816	\$5,203	\$1,562	\$6,765		
Intensification RDC Reductions - (M)	\$1,807	\$522	\$2,329	\$699	\$3,029		
Board of Education - (M)	\$3	\$0	\$3	\$0	\$3		
Subtotal - Mandatory Exemptions	\$6,197	\$1,338	\$7,535	\$2,262	\$9,796	\$18,370	\$8,573
Brownfield - (D)	\$1,075	\$1,071	\$2,146	\$4,284	\$6,429	\$4,820	-\$1,609
Smart Growth Niagara - (D)	\$0	\$0	\$0	\$1,450	\$1,450	\$301	-\$1,150
Agriculture - (D)	\$2,202	\$557	\$2,759	\$828	\$3,587	\$5,000	\$1,413
Place of Worship - (D)	\$0	\$0	\$0	\$96	\$96	\$96	\$0
Non-Profit Housing (Bill 23) - (M)	\$0	\$859	\$859	\$258	\$1,117	\$618	-\$500
Afford. Rental Housing - (D)	\$0	\$0	\$0	\$700	\$700	\$700	\$0
Other - (D)	\$0	\$0	\$0	\$11	\$11	\$0	-\$11
Subtotal - Other Economic Incentives	\$9,474	\$3,825	\$13,299	\$9,889	\$23,188	\$29,904	\$6,716
Non-Profit - (D)	\$0	\$0	\$0	\$50	\$50	\$50	\$0
50% Industrial Expansion - (M)	\$43	\$0	\$43	\$62	\$105		
Industrial and Gateway - (D)	\$2,979	\$0	\$2,979	\$761	\$3,739		
Subtotal - Industrial and Gateway	\$3,022	\$0	\$3,022	\$822	\$3,844	\$1,452	-\$2,392
Total	\$12,496	\$3,825	\$16,321	\$10,762	\$27,082	\$31,406	\$4,324

Note: (D) – Discretionary, (M) – Mandatory

Deferred Revenue Summary (in thousands of dollars) - Continued

Details for Application Based Regional Development Charge Grants (2023)

2023 Brownfield RDC Reduction Program Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Approved Eligible Costs	Grants Paid to Date	Grants Paid 2023
Grants Application Prior to 2022 ^{1,2}				\$38,491	\$4,870	\$0
181 Queen St	May 2, 2018	Residential Subdivision	Thorold	\$27,869	\$2,888	\$2,106
401 Canal Street	Feb 25, 2021	Residential, park, school and open space	Welland	\$11,938	\$6,155	\$39
Total				\$78,299	\$13,913	\$2,146

¹Grants awarded in prior years may be paid in current or future periods depending on the timing of building permit issuance.

²Conditional grant awarded pending submission of final information from applicant.

2023 Non-Profit RDC Grant Applicants and Approved Amounts

Organization	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2023
Q1-Q3 Applications:					
43 Castlereagh Street	Aug 18, 2023	Extension to existing non-profit historical museum and cultural centre	Niagara-on-the-Lake	\$50	Approval Pending
525 Ontario Street	Sep 29, 2023	Extension to existing non-profit geneological society and research centre	St. Catharines	\$48	Approval Pending
Total				\$98	\$0

Deferred Revenue Summary (in thousands of dollars) - Continued

2023 Discretionary Industrial RDC Grant Applicants and Approved Amounts

Address	Application Date	Development Description	Municipality	Grant Requested	Grants Paid 2023
Applications:					
1540 McCleary Dr	Feb 18, 2023	New manufacturing facility for aluminium and glass products for homes	Thorold	\$75	\$75
40 Benfield Dr	Oct 21, 2022	New manufacturing facility for outdoor cushions and furniture	St. Catharines	\$183	\$183
392 Enterprise Dr	Nov 17, 2022	Food manufacturing facility (vertical farm)	Welland	\$62	\$62
59 Canal Bank St	Apr 26, 2023	New high-pressure die cast production facility for electric vehicle parts	Welland	\$1,627	\$1,627
4669 Fretz Blvd	Oct 5, 2022	Addition to existing industrial building	Lincoln	\$41	\$41
4902 Union Rd	Mar 31, 2023	New manufacturing facility specializing in the production of packing machinery	Lincoln	\$37	\$37
4715 Bartlett Rd	Apr 10, 2023	New industrial facility	Lincoln	\$357	\$357
365 Four Mile Creek Rd	Sep 6, 2022	Food manufacturing facility with cold storage	Niagara-on-the-Lake	\$187	\$187
2080 Niagara Stone Rd	May 1, 2023	New winemaking facility	Niagara-on-the-Lake	\$410	\$410
Total				\$2,979	\$2,979

Operating Reserve Transfer Reconciliation (in thousands of dollars)

All transfers to and from Reserves and Reserve Funds are identified in an approved annual budget (operating or capital) unless they are inflows received in a Reserve Fund from an outside source (i.e development charges, gas tax receipts). A new requirement in the reserve and reserve funds policy requires a report outlining any year-to-date or forecasted inflows and outflows that were not included in the Council approved annual budget. Below is a summary of transfers to and from reserve and reserve funds not approved in the initial annual budget.

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
Council approved net operating transfers to reserves, including interest allocation to reserves	- \$47,731	- \$4,826	- \$52,556	
<u>Additional operating reserve transfers (to)/from reserves:</u>				
2022 Encumbrances	\$1,107	\$4,440	\$5,547	2022 CSO Encumbrances
2022 Encumbrances	\$13,097	\$1,489	\$14,586	2022 Encumbrances (CSD 20-2023 - Total \$21,202. Less CSO Encumbrances totaling \$5,547 per 2022 encumbrance report, leaving \$15,655). Certain Encumbrance Transfers for Niagara Transit Commission totalling \$1,070 have been included in the Council Approved Budget, leaving \$14,585 in new transfers
2023 Encumbrances		- \$139	- \$139	Transfer to reserve - 2022 underspent encumbrances expected to be re-encumbered at the end of 2023 and 2023 commitments expected to be encumbered
Capital Levy	- \$12,867		- \$12,867	Transfer to reserve of net proceeds from the sale of the materials recycling facility
Capital Levy		- \$690	- \$690	Transfer back to reserve for unused funds - Niagara Falls and St. Catharines GO Stations not fully operational (in alignment with budget planning By-law)
Capital Levy	\$288	\$100	\$388	Reversal of budgeted transfer of the proceeds from the sale of surplus properties. Properties are now expected to be sold in 2024 and 2025.
Capital Levy		- \$10,276	- \$10,276	Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Levy)

Operating Reserve Transfer Reconciliation (in thousands of dollars) – Continued

Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
Water Capital		- \$570	- \$570	Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Water)
Wastewater Capital		- \$7,115	- \$7,115	Transfer debt charge placeholder surplus to reserves to fund subsequent budget requirements (Wastewater)
Hospital Contribution	\$150	\$384	\$534	Reversal of budgeted transfer to reserve in order to be able to fund commitment to Hospice Niagara for 2023
NRH Owned Units		- \$400	- \$400	Transfer back to reserve due to receipt of one-time funding from Canada Mortgage and Housing Corporation to pay for Building Condition Assessments
Tax Payer Relief	- \$3,429	- \$6,679	- \$10,108	Transfer back to reserve for unused funds, COVID-19 external funding received to fund 2023 budgeted COVID-related expenditures
Tax Payer Relief	- \$2,944		- \$2,944	Transfer to reserve of one-time funding received in 2023 to reimburse incremental COVID-19 costs incurred in 2022 for Senior's Services
Tax Payer Relief	\$3,375	- \$14,110	- \$10,735	Transfer of unspent funds associated with Bill 23 impacts due to lower than expected payouts of phase-in and rental grants
Tax Payer Relief		- \$552	- \$552	Transfer of anticipated consulting project surplus to reserve as a result of indentifying Development Charge funding in place of reserve funding
Net operating transfers to reserves	- \$48,953	- \$38,944	- \$87,897	

Capital Reserve Transfer Reconciliation (in thousands of dollars)

All transfers to and from Reserves and Reserve Funds are identified in an approved annual budget (operating or capital) unless they are inflows received in a Reserve Fund from an outside source (i.e development charges, gas tax receipts). A new requirement in the reserve and reserve funds policy requires a report outlining any year to date or forecasted inflows and outflows that were not included in the Council approved annual budget. Below is a summary of transfers to and from reserve and reserve funds.

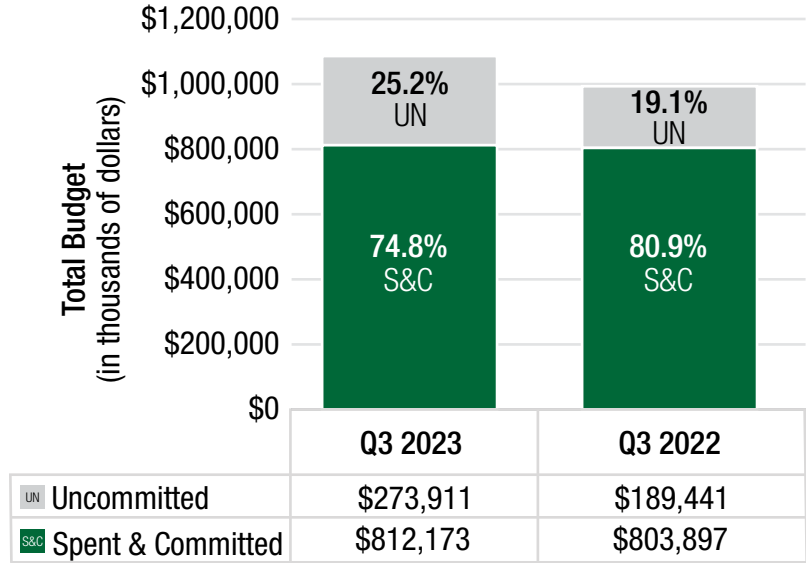
Reserve Description	Year to Date Transfer (to)/from Reserves	Forecast Transfer (to)/from Reserves	Annual Forecast Transfer (to)/from Reserves	Transfer Description
Council approved net capital transfers per 2023 Budget	\$147,934	\$0	\$147,934	Reserve Transfers to capital projects
Capital reserve transfer commitments from 2023 or prior Budget		\$150	\$150	2023 or prior uninitiated capital projects
<u>Q1 and Q2 additional capital reserve transfers:</u>				
Transit Capital	\$771	\$0	\$771	Transfer from reserve to fund capital project for Transit Stop Shelters
Transit Capital	- \$1,616	\$0	- \$1,616	Project closeouts, funds returned to reserve for in-flight capital projects to be completed by the Niagara Transit Commission
Transit Capital	\$1,647	\$0	\$1,647	Transfer from Reserve to initiate capital projects to be completed by Niagara Transit Commission
Transit Capital	\$948	\$0	\$948	Transfer from reserve to fund the purchase of replacement buses
NRH Owned Units	- \$2,825	\$0	- \$2,825	Net transfer back to reserve funds no longer required for capital projects due to one-time funding from Canada Mortgage and Housing Corporation
<u>Q3 additional capital reserve transfers:</u>				
Police Capital Levy	- \$238	\$0	- \$238	Transfer back to reserve for funds no longer required due to project closures
Transit Capital	\$25	\$0	\$25	Transfer from reserve to fund final project transactions associated with replacement of diesel busses
Net capital transfers	\$146,645	\$150	\$146,795	

Capital Highlights

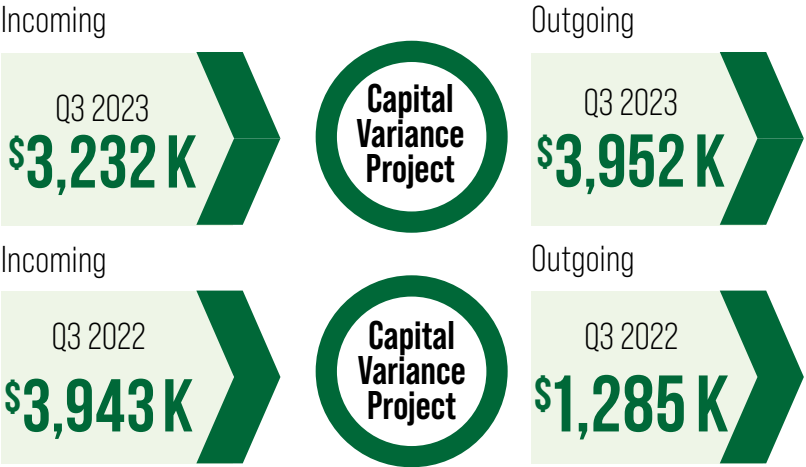
Levy

Project Budgets Spent and/or Committed at Quarter End

Active projects with budgets greater than \$1 million.



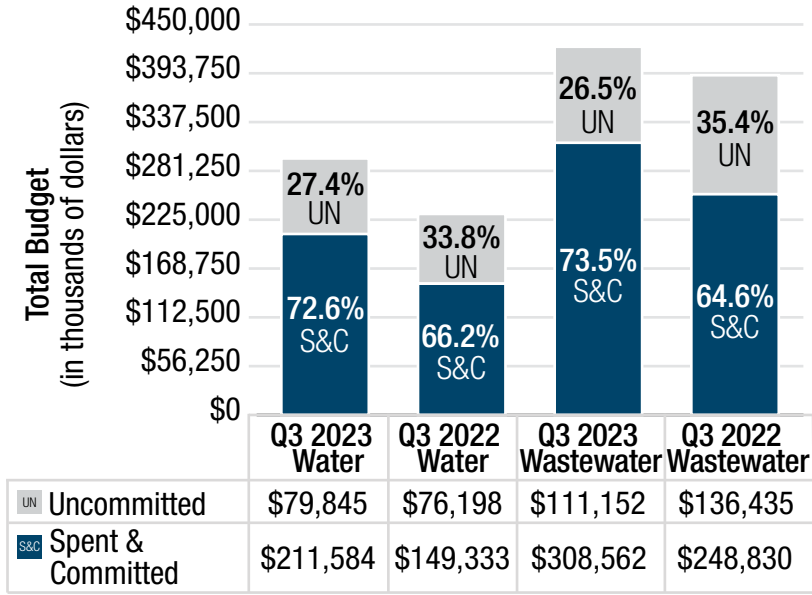
Year-to-Date Capital Variance Project Transfers



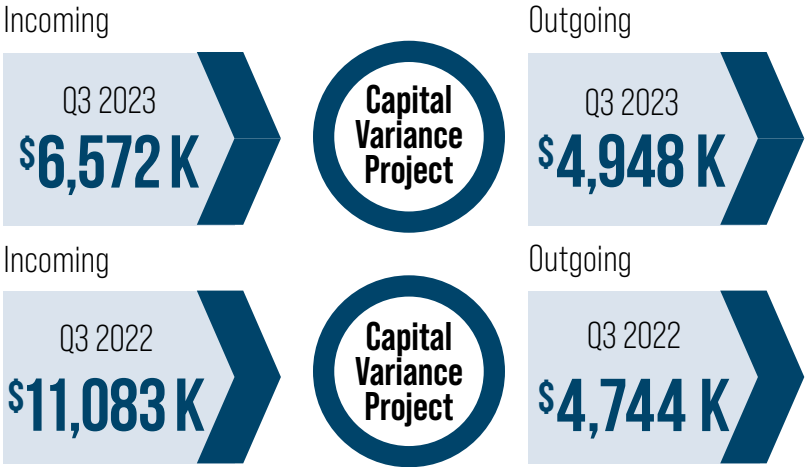
Water and Wastewater

Project Budgets Spent and/or Committed at Quarter End

Active projects with budgets greater than \$1 million.



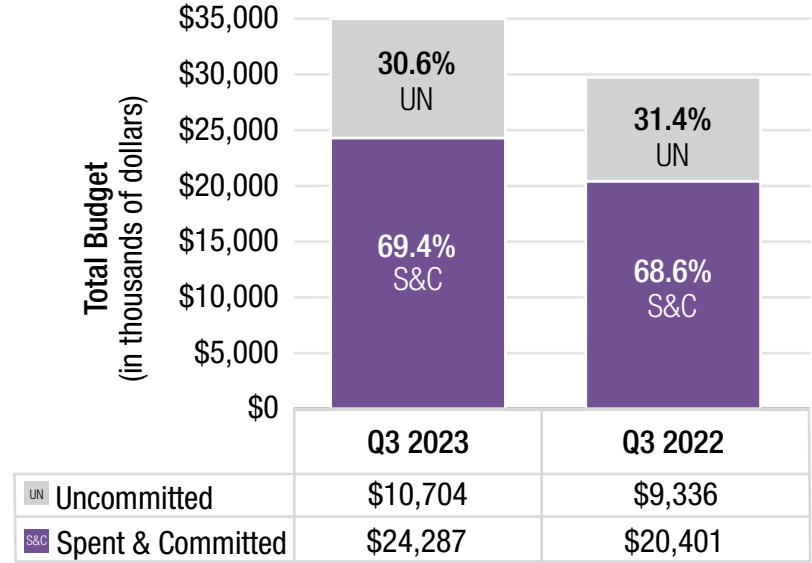
Year-to-Date Capital Variance Project Transfers



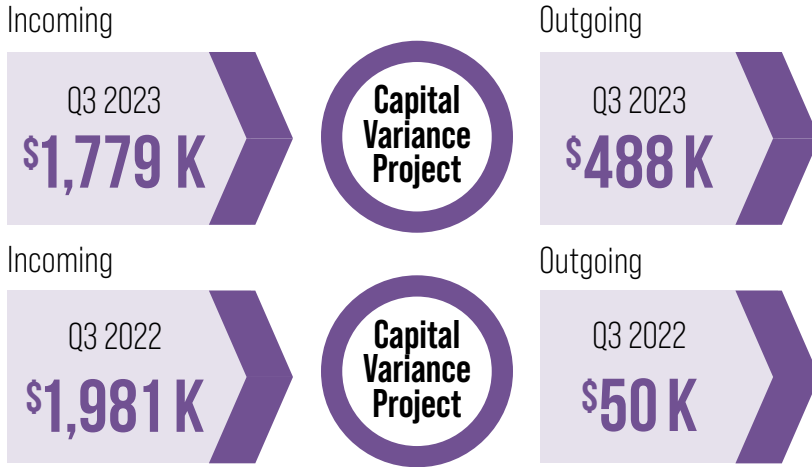
Waste Management

Project Budgets Spent and/or Committed at Quarter End

Active projects with budgets greater than \$1 million.



Year-to-Date Capital Variance Project Transfers



Capital Summary (in thousands of dollars)

The Corporate Services department develops the Capital Financing Strategy and Capital Budget guidelines in co-ordination with department and board input and in alignment with Council objectives and corporate policies. The Corporate Services department is responsible for the following: preparing the consolidated capital budget and forecast based on the requests of departments and boards; coordinating capital initiations, financing, closure and budget reduction of capital projects approvals and reporting; supporting tangible capital asset accounting in accordance with the Capital Asset Management Policy; and reporting on the consolidated activity of the capital program.

The capital budget represents priority projects as determined by the departments and boards and approved by Council. Following capital budget approval, projects are initiated based on department requirements and timing to complete projects. Project managers within departments and boards administer the projects and maintain the related tangible capital asset information. Project managers are accountable for monitoring the capital projects within the capital program and taking corrective action, when necessary, including both reporting on significant variances as well as taking part in the capital closure and budget reduction of capital projects process.

Capital Budget Reconciliation

The capital program managed by Niagara Region has decreased by (\$6,544) since Q2 2023. The decrease is primarily caused by projects closed (\$48,682) and budget reductions (\$3,632). This decrease is offset by the transit amalgamation (\$19,749) gross budget adjustments (\$22,730) and transfers from capital variance projects (\$3,289).

14 capital projects of the 678 capital sub-projects, with budgets totalling approximately \$374,845 (levy \$14,547 / rate \$360,298) remain uninitiated at September 30, 2023. A summary of the levy and rate impact of Niagara Regions total capital program during the year is presented below:

Capital Program Reconciliation	Levy Programs	Special Levy Programs	Rate Programs	Adjusted Program
2022 Total Adjusted Program (excluding Capital Variance Projects) at December 31, 2022*	\$1,077,943	\$35,651	\$1,018,332	\$2,131,926
Council Approved 2023 Budget	\$110,328	\$6,598	\$120,034	\$236,959
Gross Budget Adjustment (including transfers from operating)	\$9,410	\$613	\$5,817	\$15,839
Gross Budget Adjustment - Transit Amalgamation	\$0	\$25,675	\$0	\$25,675
Transfer from Capital Variance Project	\$1,207	\$488	\$4,404	\$6,098
Budget Reductions on Active Capital Projects **	-\$957	-\$500	-\$3,400	-\$4,857
Projects Closed	-\$12,138	-\$2,600	-\$12,738	-\$27,476
2023 Total Adjusted Program (excluding Capital Variance Projects) at July 27, 2023	\$1,185,793	\$65,925	\$1,132,448	\$2,384,166
Gross Budget Adjustment (including transfers from operating)	\$22,682	\$0	\$48	\$22,730
Gross Budget Adjustment - Transit Amalgamation	\$0	\$19,749	\$0	\$19,749
Transfer from Capital Variance	\$2,745	\$0	\$544	\$3,289
Budget Reductions on Active Capital Projects **	-\$2,230	\$0	-\$1,402	-\$3,632
Projects Closed	-\$33,282	-\$358	-\$15,042	-\$48,682
2022 Total Adjusted Budget (excluding Capital Variance Projects) at October 26, 2023	\$1,175,709	\$85,316	\$1,116,596	\$2,377,622

*Waste Management - Special Levy removed from Rate Programs opening balance

** Budget reductions do not necessarily reflect surplus funding as not all project budgets are funded in advance.

Capital Budget Adjustments (in thousands of dollars)

The chart below identifies the projects which have received gross budget adjustments, transfers from the capital variance project, budget reductions and transfer to operations during Q3 of 2023 per the budget control policy 2017-63.

Department	Project Description	Total Budget	Gross Budget Adjustment	Transfer from Capital Variance	Budget Reduction	Treatment of Reduction	Adjusted Budget
Corporate Services	Welland Transit Garage Phase 1 and 2	\$0	\$12,320				\$12,320
Corporate Services	GO Station Renovations - St.Catharines - 2023	\$0	\$150				\$150
Corporate Services	Niagara Falls Parking and Storage Extension	\$0	\$3,850				\$3,850
Corporate Services	WEGO Storm Sewer Pump Up - Niagara Falls - 2024	\$156	\$219				\$375
Corporate Services	Smart Phone and MDM Replacement - 2022	\$725			-\$150	CV - Levy	\$575
Corporate Services	Canada Summer Games - 2021	\$102,711	-\$850	\$2,630			\$104,491
Corporate Services	Canada Summer Games - 2021	\$104,491			-\$930	CV - Levy	\$103,561
Niagara Regional Housing	Emergency Shelter - St.Catharines - 2023	\$0	\$2,600				\$2,600
Niagara Regional Housing	Geneva Street Development - 2024	\$0	\$4,304				\$4,304
Public Health Emergency Services	New Ambulances - 2023	\$1,093		\$40			\$1,133
Public Works - Levy	Garden Skyway Twinning Project	\$250		\$75			\$325
Public Works - Levy	Townline and Four Mile Creek - Niagara on the Lake	\$10,500			-\$600	Federal Gas Tax	\$9,900
Public Works - Levy	Annual - Traffic Signals - 2022	\$366	\$90				\$456
Public Works - Levy	QEW and Fourth - St.Catharines	\$21,192			-\$250	CV - Levy \$37.5, DC - Levy \$212.5	\$20,942
Public Works - Levy	Rehabilitation RR 529 Webber-River - 2017	\$3,650			-\$300	DC - Levy \$30, Federal Gas Tax \$270	\$3,350
All Levy Departments		\$245,135	\$22,682	\$2,745	-\$2,230		\$268,332
Niagara Transit Commission	Growth Buses - Niagara Falls	\$0	\$100				\$100
Niagara Transit Commission	8 Fare Payment Technology - St.Catharines Transit	\$263	\$3,465				\$3,728
Niagara Transit Commission	12 Hybrid Buses - St.Catharines Transit	\$0	\$7,000				\$7,000
Niagara Transit Commission	2 Paratransit Vehicles - St.Catharines Transit	\$0	\$500				\$500

Capital Budget Adjustments (in thousands of dollars) – Continued

Department	Project Description	Total Budget	Gross Budget Adjustment	Transfer from Capital Variance	Budget Reduction	Treatment of Reduction	Adjusted Budget
Niagara Transit Commission	3 Paratransit Vehicles - St.Catharines Transit	\$0	\$780				\$780
Niagara Transit Commission	Facility Phase 3 - St.Catharines Transit	\$0	\$2,182				\$2,182
Niagara Transit Commission	Facility Phase 2 - St.Catharines Transit	\$0	\$4,000				\$4,000
Niagara Transit Commission	Facility Phase 1 - St.Catharines Transit	\$0	\$1,722				\$1,722
All Special Levy Departments*		\$263	\$19,749	\$0	\$0		\$20,012
Wastewater	Welland OAW Build Decommission - 2020	\$461			- \$100	CV - Wastewater	\$361
Wastewater	GVW Crane Truck #594 - 2019	\$165		\$125			\$290
Wastewater	Digester & Sludge Program - 2021	\$2,500			- \$200	CV - Wastewater	\$2,300
Wastewater	Oxford SPS Upgrades - 2020	\$250	\$8	\$8			\$266
Wastewater	Royal Manor PS and FM Upgrade - 2021	\$300	\$40	\$10			\$350
Wastewater	SCADA Server Refresh - 2023	\$35		\$11			\$45
Wastewater	Miscellaneous Program - Chemical System Upgrades - 2018	\$2,200		\$250			\$2,450
Wastewater	Nickel St PS Upgrades - 2021	\$300		\$50			\$350
Water	Lundy's Lane Watermain Replacement - 2019	\$102		\$28	- \$102	Long Term Debt	\$28
Water	SCADA Server Refresh - 2023	\$207		\$63			\$270
Water	Water Treatment Plant Upgrade - Port Colborne	\$13,600			- \$1,000	CV - Water	\$12,600
All Rate Departments		\$6,312	\$48	\$544	- \$1,402		\$19,310
All inter-project		\$0	\$0	\$0	\$0		\$0
All Departments	Total	\$251,710	\$42,480	\$3,289	- \$3,632		\$307,654

Capital Project Closures (in thousands of dollars)

Projects are closed throughout the year. When projects are closed, surplus funds are transferred to Capital Variance Projects that have been set up in various functional areas (levy-supported and water / wastewater / waste management capital projects). For projects that are not funded from the general capital levy or rate reserves, any surpluses identified through the closeout report would be returned to the specific source reserve for future use, and reported as part of the year-end transfer report. The following 42 projects were closed between July 28 to October 24, 2023. Closed projects may be required to be opened to complete subsequent transactions received for invoices or accounting adjustments.

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Community Services	Long-term Care - Residential Care Equipment - 2019	\$469	\$469	\$0	\$0	CVP LEVY	5
Community Services	Long-term Care - Residential Care Equipment - 2020	\$583	\$583	\$0	\$0	CVP LEVY	4
Corporate Services	Project Management Software - 2019	\$250	\$2	\$248	\$248	CVP LEVY	5
Corporate Services	Long-term Care - Patient Care iPads - 2023	\$80	\$0	\$80	\$80	CVP LEVY	1
Corporate Services	Niagara Regional Police Emergency Services Roof Replacement	\$1,033	\$906	\$126	\$126	CVP LEVY	8
Corporate Services	Asset Replacement - 2019	\$2,288	\$2,288	\$0	\$0	CVP LEVY	5
Public Works Levy	Guide Rail Improvement - 2020	\$200	\$199	\$1	\$1	CVP LEVY	4
Public Works Levy	Guide Rail Improvement - 2021	\$320	\$314	\$6	\$6	CVP LEVY	3
Public Works Levy	Structural Rehabilitation - Reece Bridge	\$9,333	\$9,198	\$134	\$134	CVP LEVY	13
Police Service	Capital Assets - 2016	\$180	\$180	\$0	\$0	Police Capital Levy Reserve	8
Police Service	Vehicles - 2018	\$1,386	\$1,386	\$0	\$0	Police Capital Levy Reserve	6
Police Service	Information Technology & Equipment Replacement - 2018	\$1,090	\$1,090	\$0	\$0	Police Capital Levy Reserve	6
Police Service	Information Management Governance - 2018	\$373	\$373	\$0	\$0	Police Capital Levy Reserve	6
Police Service	Headquarters Front Desk Retrofit - 2018	\$140	\$140	\$0	\$0	Police Capital Levy Reserve	6
Police Service	Vehicles - 2019	\$1,430	\$1,430	\$0	\$0	Police Capital Levy Reserve	5
Police Service	Information Technology and Network Equipment - 2019	\$699	\$699	\$0	\$0	Police Capital Levy Reserve	5

Capital Project Closures (in thousands of dollars) - Continued

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Police Service	Conducted Energy Weapon Replacement - 2019	\$24	\$24	\$0	\$0	Police Capital Levy Reserve	5
Police Service	Drug and Exploration Detection Equipment - 2019	\$35	\$35	\$0	\$0	Police Capital Levy Reserve	5
Police Service	Prisoner Rest System - 2019	\$24	\$0	\$24	\$24	Police Capital Levy Reserve	5
Police Service	Vehicles - 2020	\$1,503	\$1,503	\$0	\$0	Police Capital Levy Reserve	4
Police Service	Conducted Energy Weapon Replacements - 2020	\$163	\$163	\$0	\$0	Police Capital Levy Reserve	4
Police Service	Vehicle Deployment System - 2020	\$157	\$155	\$2	\$2	Police Capital Levy Reserve	4
Police Service	Tactical Training Site - 2020	\$50	\$48	\$2	\$2	Police Capital Levy Reserve	4
Police Service	Intelligence Software - 2020	\$50	\$46	\$4	\$4	Police Capital Levy Reserve	4
Police Service	Application Tourniquet - 2020	\$38	\$38	\$0	\$0	Police Capital Levy Reserve	4
Police Service	Conducted Energy Weapon Replacements -2021	\$86	\$86	\$0	\$0	Police Capital Levy Reserve	3
Police Service	Direct Portable Xray Equipment - 2021	\$87	\$87	\$0	\$0	Police Capital Levy Reserve	3
Police Service	Self Contain Breathing Apparatus - 2021	\$47	\$44	\$3	\$3	Police Capital Levy Reserve	3
Police Service	Chemical, Biological, Radiological and Nuclear Non-encapsulating Suits	\$20	\$20	\$0	\$0	Police Capital Levy Reserve	3
Police Service	Forward Infrared Cameras - 2021	\$36	\$36	\$0	\$0	Police Capital Levy Reserve	3

Capital Project Closures (in thousands of dollars) - Continued

Department	Project Description	Adjusted Budget	Project-to-date Actuals	Variance	Surplus	Destination of Transfer	Project Duration (Years)
Police Service	Towable Underwater Video Equipment - 2021	\$18	\$15	\$3	\$3	Police Capital Levy Reserve	3
Police Service	Automated Licence Plate Reader - 2021	\$30	\$27	\$3	\$3	Police Capital Levy Reserve	3
Police Service	P25 Radio System Expansion	\$2,403	\$2,403	\$0	\$0	Police Capital Levy Reserve	3
Police Service	Collision Scene Map - 2022	\$45	\$43	\$2	\$2	Police Capital Levy Reserve	2
Police Service	Drone Equipment - 2023	\$21	\$20	\$1	\$1	Police Capital Levy Reserve	1
Police Services	Supporting Police in Records Information Technology	\$8,590	\$8,590	\$0	\$195	Police Capital Levy Reserve	26
Total Levy Reporting Projects Closed and Removed from Project Listing		\$33,282	\$32,642	\$640	\$835		
Waste Management	Recycling Loader Replacement - 2021	\$358	\$0	\$358	\$358	CVP WMT	3
Total Waste Management Projects Closed and removed from Project Listing		\$358	\$0	\$358	\$358		
Wastewater	Wastewater Treatment Plant Digester/Sludge Management - 2018	\$2,800	\$2,666	\$134	\$134	CVP SEW	6
Wastewater	Sewer Trunk Rehabilitation - Stamford - Phase 2	\$7,950	\$6,617	\$1,333	\$1,333	CVP SEW	6
Wastewater	Boiler Replacement Program - 2019	\$1,062	\$1,022	\$40	\$40	CVP SEW	5
Total Wastewater Projects Closed and Removed from Project Listing		\$11,812	\$10,304	\$1,508	\$1,508		
Water Works	Granular Activated Carbon Replacement - 2018	\$3,130	\$2,961	\$169	\$169	CVP WAT	6
Water Works	Water Treatment Plant Security Improvement - 2018	\$100	\$98	\$2	\$2	CVP WAT	6
Total Wastewater Projects Closed and Removed from Project Listing		\$3,230	\$3,059	\$171	\$171		
Total Rate Projects Closed and Removed from Project Listing		\$15,400	\$13,364	\$2,036	\$2,036		
Total Projects Closed		\$48,682	\$46,006	\$2,676	\$2,871		

Capital Project Summary (in thousands of dollars)

Once a project is initiated, multiple projects may be set up to manage the overall project. Illustrated below is the \$2,377,622 capital budget managed by Niagara Region, representing 678 sub-projects, total capital spending including commitments to date of \$1,508,807 and budget remaining of \$868,814 after commitments.

This chart represents (in aggregate), currently active and uninitiated projects managed by Niagara Region. Capital project detail for 269 projects with budgets greater than \$1 million are discussed on subsequent pages.

Departments and Boards with projects with budgets greater than \$1 million	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining	Percentage of Budget Spent and/or Committed
Corporate Services	\$440,050	\$395,752	\$44,299	89.9%
Niagara Regional Housing	\$110,662	\$93,095	\$17,567	84.1%
Niagara Regional Police Services Board	\$27,076	\$19,413	\$7,663	71.7%
Niagara Transit Commission	\$22,964	\$16,954	\$6,010	73.8%
Planning	\$3,294	\$3,269	\$25	99.3%
Public Health	\$18,604	\$16,675	\$1,929	89.6%
Public Works - Levy	\$486,397	\$305,379	\$181,018	62.8%
Waste Management	\$34,991	\$24,287	\$10,704	69.4%
Wastewater	\$419,715	\$308,562	\$111,152	73.5%
Water Works	\$291,428	\$211,584	\$79,845	72.6%
Active projects with budgets greater than \$1 million	\$1,855,182	\$1,394,971	\$460,211	75.2%
Uninitiated projects with budgets greater than \$1 million	\$374,845	\$0	\$374,845	0.0%
Total projects with budgets greater than \$1 million	\$2,230,027	\$1,394,971	\$835,056	62.6%
Active projects with budgets less than \$1 million	\$146,963	\$113,836	\$33,127	77.5%
Uninitiated projects with budgets less than \$1 million	\$632	\$0	\$632	0.0%
Total Capital Projects	\$2,377,622	\$1,508,807	\$868,814	63.5%

Capital Project Forecast (in thousands of dollars)

A detailed analysis of capital sub-projects with budgets greater than \$1 million is presented below. There are a total of 269 projects totaling \$2,233,530 of adjusted capital budget. Project spending to date including commitments on these sub-projects amounts to \$1,415,011 representing 63.4 per cent of the adjusted capital budget on these active and uninitiated sub-projects.

When a surplus exists at the end of a project, the surplus funds will be transferred back to the respective Capital Variance Project (CVP). Projects forecasting a deficit will require additional funding. Project-to-date funding requests up to \$250 can be made through a CVP request at the discretion of the Commissioner of the department and the Treasurer. Requests in excess of \$250 will be made through Council.

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Canada Summer Games - 2021 (Note 5)		\$103,561	\$102,695	\$866	99.2%	\$187	\$1,011	\$261	\$0	2026
911 Backup Rationalization - 2020		\$8,760	\$2,134	\$6,626	24.4%	\$250	\$5,118	\$2,000	\$0	2025
Asset Replacement - 2018		\$2,947	\$2,953	- \$6	100.2%	\$8	\$0	\$0	\$0	2025
Asset Replacement - 2020		\$1,894	\$1,888	\$6	99.7%	\$38	\$6	\$0	\$0	2025
Customer Service Strategic Priority		\$1,685	\$1,455	\$230	86.4%	\$0	\$888	\$0	\$0	2026
Emergency Medical Services Central Hub	Uninitiated	\$3,895	\$0	\$3,895	0.0%	\$0	\$3,895	\$0	\$0	2022
Emergency Medical Services Facility Welland		\$1,100	\$627	\$473	57.0%	\$0	\$624	\$0	\$0	2025
Expansion of Social Housing Units (Alternative Service Delivery Model)		\$1,750	\$1,750	\$0	100.0%	\$350	\$350	\$175	\$0	2025
HVAC Replacements		\$1,391	\$1,335	\$56	96.0%	\$5	\$57	\$0	\$0	2023
Lighting Retrofit at Meadows of Dorchester		\$1,000	\$934	\$66	93.4%	\$721	\$66	\$0	\$0	2024
Long-term Accommodations - NRPS D1		\$69,119	\$67,759	\$1,360	98.0%	\$1,360	\$0	\$0	\$0	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Long-term Care Home Redevelopment - 2015		\$85,917	\$84,344	\$1,572	98.2%	\$8,120	\$13,111	\$0	\$0	2028
Online Planning Portal		\$1,250	\$999	\$251	79.9%	\$50	\$518	\$0	\$0	2025
Redevelopment of Linhaven Long Term Care Home - 2020		\$105,652	\$99,489	\$6,163	94.2%	\$9,362	\$27,601	\$0	\$0	2024
Long-term Accommodations - NRPS D1 (Note 2)		\$19,295	\$19,281	\$14	99.9%	\$0	\$0	\$0	\$14	2023
Extended and Managed Detection Response Threat Tool - 2023		\$1,100	\$1,016	\$84	92.4%	\$0	\$84	\$0	\$0	2026
Desktop and Laptop Replacement - 2023		\$2,750	\$2,430	\$320	88.4%	\$2,304	\$300	\$0	\$0	2026
Long-term Care Machinery and Equipment - 2023		\$1,743	\$143	\$1,600	8.2%	\$161	\$901	\$565	\$0	2026
Niagara Falls GO Station Renovations - 2023		\$2,866	\$2,395	\$471	83.6%	\$80	\$2,770	\$0	\$0	2025
Regional Headquarters Generator Replacement		\$2,197	\$2,123	\$74	96.6%	\$58	\$49	\$0	\$0	2023
St.Catharines Transit Facility Phase 1		\$1,722	\$0	\$1,722	0.0%	\$0	\$1,722	\$0	\$0	2024
St.Catharines Transit Facility Phase 2		\$4,000	\$0	\$4,000	0.0%	\$0	\$0	\$4,000	\$0	2025
St.Catharines Transit Facility Phase 3		\$2,182	\$0	\$2,182	0.0%	\$0	\$0	\$2,182	\$0	2026
Niagara Falls Parking and Storage Extension		\$3,850	\$0	\$3,850	0.0%	\$0	\$0	\$3,850	\$0	2026
Welland Transit Garage Phase 1 and 2		\$12,320	\$0	\$12,320	0.0%	\$0	\$0	\$12,320	\$0	2030

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Total Corporate Services		\$443,946	\$395,752	\$48,194	89.1%	\$23,053	\$59,071	\$25,353	\$14	
Annual - Asphalt, Paving and Concrete Replacement Program - 2022		\$1,600	\$1,545	\$55	96.5%	\$400	\$496	\$0	\$0	2025
Annual - Structural and Foundation Wall Repairs - 2022		\$1,240	\$1,234	\$6	99.5%	\$300	\$241	\$0	\$0	2025
Building Capital - 2018		\$4,654	\$4,640	\$14	99.7%	\$56	\$56	\$0	\$0	2024
Building Capital - 2019		\$5,454	\$5,446	\$8	99.9%	\$50	\$46	\$0	\$0	2024
Building Capital - 2020		\$3,974	\$3,823	\$152	96.2%	\$150	\$749	\$0	\$0	2024
Building Capital - 2021		\$4,790	\$4,768	\$22	99.6%	\$200	\$374	\$0	\$0	2024
Grounds Capital - 2020		\$1,010	\$1,007	\$3	99.7%	\$12	\$0	\$0	\$0	2024
Grounds Capital - 2021		\$2,290	\$2,252	\$38	98.3%	\$100	\$44	\$0	\$0	2024
Multi-Residential Intensification - Niagara Falls - 2018 (Note 2)		\$20,915	\$19,591	\$1,324	93.7%	\$0	\$0	\$0	\$1,528	2024
Social Housing Assistance Improvement Program - 2018 (Note 1)		\$2,683	\$2,614	\$69	97.4%	\$6	\$69	\$0	\$0	2024
Social Services Relief Fund Phase 2 Permanent Supportive Housing (Note 3)		\$4,418	\$4,412	\$6	99.9%	\$8	\$0	\$0	\$6	2025
Unit Capital - 2019		\$5,355	\$5,338	\$18	99.7%	\$50	\$226	\$0	\$0	2024
Unit Capital - 2020		\$3,471	\$2,650	\$821	76.4%	\$10	\$891	\$0	\$0	2024
Multi-Residential Intensification - Welland - 2020 (Note 2)		\$13,746	\$12,609	\$1,137	91.7%	\$100	\$0	\$0	\$1,731	2024
Niagara Falls Supportive Housing Renovation (Note 2)		\$4,550	\$4,508	\$42	99.1%	\$0	\$0	\$0	\$47	2024
Property Acquisition - Fort Erie		\$8,407	\$8,235	\$172	98.0%	\$1,750	\$3,942	\$0	\$0	2025

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Annual - Unit Capital - 2023		\$4,700	\$1,724	\$2,976	36.7%	\$200	\$3,533	\$0	\$0	2026
Annual - Mech-Electrical - 2023		\$1,600	\$703	\$897	44.0%	\$100	\$1,214	\$0	\$0	2026
Annual - Building Capital - 2023		\$4,700	\$4,175	\$525	88.8%	\$1,000	\$3,209	\$0	\$0	2026
Annual - Grounds Capital - 2023		\$2,800	\$1,782	\$1,018	63.6%	\$500	\$2,211	\$0	\$0	2026
Property Acquisition - Summer Street		\$1,400	\$25	\$1,375	1.8%	\$1,375	\$0	\$0	\$0	2024
Geneva Street Development - 2024		\$4,304	\$12	\$4,292	0.3%	\$1,000	\$3,301	\$0	\$0	2024
St.Catharines Emergency Shelter - 2023		\$2,600	\$0	\$2,600	0.0%	\$1,600	\$1,000	\$0	\$0	2024
Total Niagara Regional Housing		\$110,662	\$93,095	\$17,567	84.1%	\$8,967	\$21,604	\$0	\$3,313	
Communications Back-up		\$4,600	\$0	\$4,600	0.0%	\$0	\$1,150	\$3,450	\$0	2025
Communications Unit Back-up		\$1,000	\$0	\$1,000	0.0%	\$0	\$1,000	\$0	\$0	2024
Communications Unit Back-up	Uninitiated	\$1,250	\$0	\$1,250	0.0%	\$0	\$1,250	\$0	\$0	2024
Information Technology Continuity Plan		\$1,500	\$1,003	\$497	66.9%	\$0	\$497	\$0	\$0	2024
Vehicles - 2021		\$1,400	\$1,351	\$49	96.5%	\$121	\$0	\$0	\$0	2024
Vehicles - 2022		\$1,948	\$1,716	\$232	88.1%	\$368	\$0	\$0	\$0	2025
Vehicles - 2023		\$2,000	\$824	\$1,176	41.2%	\$466	\$1,123	\$0	\$0	2026
Automated Licence Plate Reader (Note 2)		\$1,332	\$1,226	\$106	92.0%	\$0	\$0	\$0	\$106	2024
Voice Radio System		\$13,296	\$13,292	\$3	100.0%	\$0	\$34	\$0	\$0	2024
Total Niagara Regional Police Services Board		\$28,326	\$19,413	\$8,913	68.5%	\$955	\$5,054	\$3,450	\$106	
Regional Headquarters Landscape Master Plan (Note 2)		\$3,294	\$3,269	\$25	99.3%	\$0	\$0	\$0	\$25	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Total Planning		\$3,294	\$3,269	\$25	99.3%	\$0	\$0	\$0	\$25	
Ambulance & Equipment - 2019		\$2,301	\$2,137	\$164	92.9%	\$0	\$164	\$0	\$0	2024
Ambulance & Equipment - 2020		\$3,302	\$2,832	\$470	85.8%	\$0	\$580	\$0	\$0	2024
Ambulance & Equipment - 2021		\$2,029	\$1,965	\$64	96.8%	\$80	\$0	\$0	\$0	2023
Ambulance & Equipment - 2022		\$1,452	\$1,228	\$224	84.6%	\$0	\$239	\$0	\$0	2025
Defibrillator Replacement		\$2,307	\$2,175	\$132	94.3%	\$235	\$0	\$0	\$0	2023
Emergency Medical Services Stretcher and Loader		\$2,818	\$2,351	\$466	83.4%	\$0	\$476	\$0	\$0	2025
Ambulance and Equipment Replacement - 2023		\$3,262	\$2,885	\$377	88.4%	\$0	\$2,388	\$0	\$0	2025
New Ambulances - 2023		\$1,133	\$1,103	\$31	97.3%	\$0	\$553	\$0	\$0	2025
Total Public Health		\$18,604	\$16,675	\$1,929	89.6%	\$314	\$4,400	\$0	\$0	
Annual - Storm Sewer & Culvert Program - 2019		\$1,000	\$1,000	\$0	100.0%	\$0	\$0	\$0	\$0	2023
Annual - Storm Sewer & Culvert Program - 2020		\$1,154	\$1,155	-\$1	100.0%	\$0	\$160	\$0	\$0	2024
Capacity Improvements - Charnwood/McLeod		\$1,750	\$876	\$874	50.1%	\$1,500	\$239	\$0	\$0	2030
Capacity Improvements - New Escarpment Crossing		\$3,700	\$1,255	\$2,445	33.9%	\$300	\$422	\$2,159	\$0	2024
Capacity Improvements - New Escarpment Crossing	Uninitiated	\$1,000	\$0	\$1,000	0.0%	\$0	\$0	\$1,000	\$0	2025
Capacity Improvements - Reconstruct Hwy 406 @ Third Interchange		\$1,460	\$727	\$733	49.8%	\$0	\$0	\$733	\$0	2025

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Capacity Improvements - Reconstruct QEW @ Glendale Ave Interchange		\$15,096	\$14,432	\$664	95.6%	\$2,000	\$296	\$0	\$0	2024
Capacity Improvements - Reconstruct RR49 Concession 6/Eastwest Line		\$13,886	\$13,278	\$608	95.6%	\$3,000	\$1,500	\$1,227	\$0	2023
Capacity Improvements - RR10 Livingston/QEW-GR		\$35,830	\$3,435	\$32,395	9.6%	\$3,000	\$17,000	\$13,505	\$0	2026
Capacity Improvements - RR98 Montrose Road		\$38,458	\$34,762	\$3,696	90.4%	\$5,144	\$10,000	\$1,463	\$0	2025
Environmental Assessment - RR 42 Ontario Street		\$22,721	\$18,070	\$4,651	79.5%	\$2,000	\$15,000	\$4,346	\$0	2026
Fleet & Vehicle Replacement Program - 2020		\$2,367	\$1,862	\$505	78.7%	\$450	\$457	\$0	\$0	2023
Fleet & Vehicle Replacement Program - 2022		\$1,913	\$1,907	\$6	99.7%	\$382	\$837	\$0	\$0	2024
Fleet Snowplow Replacement Program - 2022		\$2,354	\$0	\$2,354	0.0%	\$0	\$2,354	\$0	\$0	2025
Illumination Program - 2020		\$1,000	\$387	\$613	38.7%	\$150	\$355	\$0	\$0	2024
81-Vinhaven/23rd - Lincoln (Note 6)		\$2,420	\$622	\$1,798	25.7%	\$1,000	\$798	\$0	\$58	2023
Intersection - RR20 Roundabout at S Grimsby Rd		\$5,262	\$4,951	\$311	94.1%	\$0	\$312	\$0	\$0	2024
Intersection - RR20 Industrial Park to Townline Phase 2		\$3,681	\$3,626	\$55	98.5%	\$0	\$172	\$0	\$0	2024
Intersection Improvement - RR24 Victoria Ave		\$3,700	\$1,716	\$1,984	46.4%	\$419	\$100	\$1,850	\$0	2024

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Intersection Improvement - RR46 Geneva Street		\$1,000	\$977	\$23	97.7%	\$33	\$0	\$0	\$0	2023
Intersection Improvement -RR81 King St at Main & Nineteenth		\$1,400	\$3	\$1,397	0.2%	\$0	\$1,000	\$397	\$0	2025
Roads Facility Program - Patrol Yard Improvement - 2019		\$1,000	\$755	\$245	75.5%	\$0	\$300	\$338	\$0	2025
Roads Facility Program - Patrol Yard Improvement - 2020		\$1,000	\$736	\$264	73.6%	\$0	\$250	\$198	\$0	2025
Roads Reconstruction - RR20 Station/Rice		\$3,793	\$3,478	\$315	91.7%	\$0	\$0	\$315	\$0	2025
Roads Reconstruction - RR38 QEW/Fourth (Note 6)		\$20,942	\$20,610	\$332	98.4%	\$500	\$0	\$0	\$339	2023
Roads Reconstruction - St Davids Road East (Note 2)		\$8,624	\$8,380	\$244	97.2%	\$0	\$0	\$0	\$244	2023
Roads Rehabilitation - RR27 Prince Charles Dr to Lincoln St (Note 6)		\$5,050	\$4,706	\$344	93.2%	\$0	\$0	\$0	\$459	2023
Roads Rehabilitation - RR63 Baldwin/Coffee Bridge		\$3,035	\$3,025	\$10	99.7%	\$34	\$0	\$0	\$0	2023
Roads Rehabilitation - RR69 Wessel/Centre Phase 3		\$8,000	\$5,369	\$2,631	67.1%	\$4,808	\$0	\$0	\$1	2024
Roads Rehabilitation - RR1 Albert/Lakeshore (Note 2)		\$8,798	\$7,500	\$1,298	85.2%	\$0	\$0	\$0	\$1,586	2023
Roads Rehabilitation - RR45 RR4/RR63 (Note 6)		\$1,775	\$653	\$1,122	36.8%	\$1,240	\$0	\$0	\$7	2023
Roads Rehabilitation - RR57 Thorold Stone Road Extension		\$25,300	\$18,102	\$7,198	71.5%	\$0	\$1,000	\$6,990	\$0	2027

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Roads Rehabilitation - RR69 Effingham/Wessel Phase 2 (Note 6)		\$7,622	\$7,140	\$482	93.7%	\$1,000	\$325	\$0	\$4	2024
Roads Rehabilitation - RR87 Townline/Four Mile Creek (Note 2)		\$9,900	\$9,822	\$78	99.2%	\$0	\$0	\$0	\$197	2023
Roads Rehabilitation - RR87 Third/Seventh		\$2,800	\$2,648	\$152	94.6%	\$0	\$597	\$0	\$0	2024
Roads Rehabilitation - RR49 Hydro Power Canal to Wilson Cres Phase 2		\$6,600	\$643	\$5,957	9.7%	\$258	\$2,000	\$3,888	\$0	2024
Roads Rehabilitation - RR 43 Bridge Street - 2019		\$3,375	\$2,505	\$870	74.2%	\$0	\$2,905	\$0	\$0	2025
Roads Rehabilitation - RR81 Durham to Lincoln		\$7,745	\$1,420	\$6,325	18.3%	\$7,000	\$284	\$0	\$0	2025
Roads Rehabilitation - RR529 Webber to River		\$3,350	\$2,428	\$922	72.5%	\$750	\$444	\$0	\$0	2023
Roads Rehabilitation - RR20 Lundy's Lane		\$1,200	\$392	\$808	32.7%	\$398	\$464	\$0	\$0	2026
Roads Rehabilitation - RR 27 Main St West from Prince Charles Dr to Niagara St		\$3,800	\$8	\$3,792	0.2%	\$350	\$3,442	\$0	\$0	2025
Roads Rehabilitation Miscellaneous Construction Program		\$1,000	\$313	\$687	31.3%	\$0	\$821	\$0	\$0	2025
Roads Resurfacing - 2019		\$8,939	\$8,935	\$5	99.9%	\$47	\$0	\$0	\$1	2023
Roads Resurfacing - 2020 (Note 6)		\$8,417	\$8,372	\$45	99.5%	\$448	\$0	\$0	\$4	2023

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Roads Resurfacing - 2021		\$10,000	\$9,357	\$643	93.6%	\$1,316	\$86	\$0	\$0	2024
Roads Resurfacing - 2022 (Note 6)		\$12,500	\$13,961	- \$1,461	111.7%	\$2,655	\$0	\$0	\$1,203	2025
Storm Pumping Station Improvements - McLeod Rd at Stanley Ave - 2017 (Note 6)		\$2,550	\$2,204	\$346	86.4%	\$148	\$0	\$0	\$346	2024
Structural Rehabilitation - 2016 Program (Note 2)		\$3,460	\$3,447	\$13	99.6%	\$50	\$40	\$0	\$13	2023
Structural Rehabilitation - 2019 Program (Note 2)		\$1,000	\$998	\$2	99.8%	\$61	\$0	\$0	\$2	2023
Structural Rehabilitation - 2020 Program		\$1,000	\$999	\$1	99.9%	\$100	\$151	\$0	\$0	2023
Structural Rehabilitation - Beaver Creek Bridge		\$1,750	\$389	\$1,361	22.2%	\$313	\$50	\$1,250	\$0	2024
Structural Rehabilitation - East Main St. Bridge West of RR84		\$4,800	\$2,918	\$1,882	60.8%	\$2,000	\$1,765	\$0	\$0	2025
Structural Rehabilitation - Glenridge Ave Bridge Rehab over CNR tracks		\$8,500	\$301	\$8,199	3.5%	\$1,000	\$2,000	\$5,199	\$0	2026
Structural Rehabilitation - Hydro Canal North		\$3,130	\$2,823	\$307	90.2%	\$150	\$2,738	\$0	\$0	2025
Structural Rehabilitation - RR81 St Paul West CNR Bridge		\$13,250	\$2,299	\$10,951	17.3%	\$1,000	\$11,217	\$0	\$0	2024
Structural Rehabilitation - RR12 Mountain St Retaining Wall		\$1,700	\$222	\$1,478	13.1%	\$69	\$1,589	\$0	\$0	2025
Structural Rehabilitation - 2021 Program		\$1,500	\$184	\$1,316	12.3%	\$100	\$1,354	\$0	\$0	2024

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Structural Rehabilitation - 2022 Program		\$2,000	\$19	\$1,981	0.9%	\$0	\$1,981	\$0	\$0	2025
Structural Rehabilitation Hwy20		\$6,000	\$5,032	\$968	83.9%	\$4,000	\$184	\$0	\$0	2024
Structural Replacement - RR81 20 Mile Arch Bridge		\$10,020	\$625	\$9,395	6.2%	\$100	\$5,000	\$4,485	\$0	2024
Roads Rehabilitation - RR 72 Louth St - 2019		\$1,100	\$419	\$681	38.1%	\$50	\$450	\$277	\$0	2025
Intersection Improvement - RR 100 Four Mile Creek - 2019		\$1,000	\$816	\$184	81.6%	\$670	\$50	\$100	\$0	2025
Intersection Improvement - RR 49 McLeod Road - 2020		\$1,700	\$2	\$1,698	0.1%	\$499	\$1,199	\$0	\$0	2025
Intersection Improvement - RR 55 Niagara St - 2020		\$4,450	\$200	\$4,250	4.5%	\$200	\$4,238	\$0	\$0	2025
Annual - Storm Sewers & Culverts - 2023		\$2,500	\$2,016	\$484	80.6%	\$680	\$1,689	\$0	\$0	2024
Structural Rehabilitation - RR 81 Retaining Wall - 22		\$1,550	\$344	\$1,206	22.2%	\$142	\$200	\$1,105	\$0	2025
Structural Rehabilitation - 045205 Oswego Creek		\$8,425	\$0	\$8,425	0.0%	\$225	\$8,200	\$0	\$0	2026
Roads Rehabilitation - RR 67 Pine St		\$1,150	\$0	\$1,150	0.0%	\$0	\$250	\$900	\$0	2025
Annual - Roads Resurfacing - 2023		\$4,550	\$4,137	\$413	90.9%	\$4,000	\$486	\$0	\$0	2026
Structural Rehabilitation - Niagara St. Bridge		\$1,600	\$412	\$1,188	25.7%	\$598	\$590	\$0	\$0	2025
Bus Stops and Shelters		\$2,100	\$0	\$2,100	0.0%	\$0	\$2,100	\$0	\$0	2026

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Camera Upgrades - St.Catharines Transit		\$2,127	\$0	\$2,127	0.0%	\$2,127	\$0	\$0	\$0	2026
Vehicle Hoist Replacement - St.Catharines Transit		\$1,956	\$0	\$1,956	0.0%	\$0	\$1,956	\$0	\$0	2026
8 Convent Diesel Buses - St.Catharines Transit (Note 2)		\$6,662	\$6,608	\$54	99.2%	\$0	\$0	\$0	\$54	2023
Growth Buses - Niagara Falls - 2023 (Note 2)		\$2,029	\$2,018	\$11	99.4%	\$0	\$0	\$0	\$11	2023
2 Fare Payment Technology - Niagara Region		\$3,008	\$2,355	\$653	78.3%	\$0	\$667	\$0	\$0	2024
3 40 Ft Bus Replacements - Niagara Region		\$2,753	\$2,688	\$65	97.6%	\$2,753	\$0	\$0	\$0	2026
Structure Rehabilitation - Schisler Road Bridge		\$2,240	\$2,134	\$106	95.3%	\$422	\$0	\$0	\$0	2023
12 Hybrid Buses - St.Catharines Transit		\$7,000	\$0	\$7,000	0.0%	\$0	\$7,000	\$0	\$0	2026
8 Fare Payment Technology - St.Catharines Transit		\$3,728	\$0	\$3,728	0.0%	\$0	\$3,728	\$0	\$0	2026
Public Works - Roads & Fleet		\$458,005	\$292,907	\$165,099	64.0%	\$61,639	\$124,790	\$51,724	\$4,527	
GO Transit		\$29,392	\$12,473	\$16,919	42.4%	\$500	\$5,500	\$20,386	\$0	2025
GO Transit	Uninitiated	\$8,402	\$0	\$8,402	0.0%	\$0	\$8,402	\$0	\$0	2024
Total GO Transit		\$37,794	\$12,473	\$25,321	33.0%	\$500	\$13,902	\$20,386	\$0	
Total Public Works - Levy		\$495,799	\$305,379	\$190,420	\$0	\$62,139	\$138,692	\$72,110	\$4,527	
Inter-Municipal Transit Capital Acquisition - 2017		\$22,964	\$16,954	\$6,010	73.8%	\$6,010	\$0	\$0	\$0	2023
Total IMT Transit		\$22,964	\$16,954	\$6,010	73.8%	\$6,010	\$0	\$0	\$0	

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Brock Lands Road Expansion (Note 4)		\$2,000	\$0	\$2,000	0.0%	\$0	\$0	\$0	\$2,000	2025
Glenridge - Leachate Collection System		\$2,175	\$2,015	\$160	92.6%	\$1,600	\$32	\$0	\$0	2024
Glenridge - Passive Gas System		\$2,334	\$525	\$1,809	22.5%	\$0	\$1,900	\$16	\$0	2025
Humberstone - Infrastructure Upgrades		\$11,476	\$9,994	\$1,482	87.1%	\$1,200	\$1,000	\$535	\$0	2024
Humberstone Landfill Gas Collection and Control System Phase 3 (Note 6)		\$4,392	\$3,843	\$549	87.5%	\$293	\$50	\$50	\$500	2024
Mountain - Leachate Collection System Upgrade		\$3,002	\$432	\$2,570	14.4%	\$30	\$2,650	\$28	\$0	2025
Niagara Road 12 - Cell 4 Construction & ManHole Rehabilitation		\$3,830	\$3,796	\$34	99.1%	\$250	\$17	\$0	\$0	2024
Quarry Site Improvements		\$2,685	\$631	\$2,054	23.5%	\$20	\$2,000	\$40	\$0	2025
15-Bridge-Drop-Off Depot		\$3,097	\$3,051	\$46	98.5%	\$2,350	\$80	\$0	\$0	2025
Total Waste Management		\$34,991	\$24,287	\$10,704	69.4%	\$5,743	\$7,729	\$668	\$2,500	
Combined Sewer Overflow - Grimsby		\$1,725	\$222	\$1,503	12.9%	\$1,503	\$0	\$0	\$0	2024
Decommissioning Wastewater Treatment Plant - Niagara-on-the-Lake		\$2,700	\$638	\$2,062	23.6%	\$0	\$2,264	\$0	\$0	2026
Decommission Grassy Brook Sewage Pump Station	Uninitiated	\$1,139	\$0	\$1,139	0.0%	\$0	\$1,139	\$0	\$0	2024
Digester & Sludge Program - 2020		\$2,450	\$710	\$1,740	29.0%	\$0	\$1,965	\$5	\$0	2025

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Digester & Sludge Program - 2021 (Note 6)		\$2,300	\$2,303	- \$3	100.2%	\$111	\$5	\$0	\$284	2024
Forcemain Replacement Beaverdams Sewage Pump Station		\$9,015	\$6,071	\$2,944	67.3%	\$8,148	\$0	\$0	\$0	2024
Forcemain Replacement Carleton Pump Station (Note 6)		\$1,185	\$1,158	\$27	97.7%	\$0	\$117	\$0	\$27	2023
Forcemain Replacement Bridgeport Sewage Pump Station		\$3,645	\$3,591	\$54	98.5%	\$388	\$54	\$0	\$0	2024
Forcemain Replacement Jordan Valley Sewage Pump Station (Note 3)		\$3,175	\$629	\$2,546	19.8%	\$340	\$550	\$1,600	\$356	2026
Forcemain Replacement Campden Sewage Pump Station		\$1,400	\$1,090	\$310	77.9%	\$400	\$39	\$0	\$0	2024
Forcemain Replacement East Side Sewage Pump Station (Note 6)		\$1,975	\$356	\$1,619	18.0%	\$0	\$500	\$1,119	\$26	2026
Generator Replacement - Seaway Wastewater Treatment Plant		\$3,375	\$1,159	\$2,216	34.4%	\$0	\$3,046	\$5	\$0	2025
Lagoon Upgrade program - Stevensville/Douglastown		\$8,300	\$8,064	\$236	97.2%	\$1,000	\$2,500	\$1,225	\$0	2026
Miscellaneous Program - Chemical System Upgrades - 2017		\$2,100	\$1,973	\$127	93.9%	\$127	\$0	\$0	\$0	2024
Miscellaneous Program - Chemical System Upgrades - 2018		\$2,450	\$1,503	\$947	61.4%	\$0	\$1,909	\$0	\$0	2025

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Miscellaneous Program - Motor Control Centres		\$1,330	\$1,325	\$5	99.6%	\$52	\$0	\$0	\$0	2024
Niagara Falls Overflow Diversion - McLeod	Uninitiated	\$1,891	\$0	\$1,891	0.0%	\$0	\$1,891	\$0	\$0	2024
Pump Station Capacity Expansion Program - Odour Control - Smithville		\$1,500	\$981	\$519	65.4%	\$506	\$0	\$0	\$0	2024
Pump Station Improvement Program - Design		\$5,711	\$5,696	\$15	99.7%	\$68	\$0	\$0	\$0	2024
Pump Station Improvement Program - Lakeside (Note 3)		\$2,170	\$2,160	\$10	99.5%	\$205	\$0	\$0	\$10	2023
Pump Station Improvement Program - NOTL, Garrison Rd, William St		\$3,285	\$3,138	\$147	95.5%	\$0	\$0	\$145	\$0	2025
Pump Station Improvement Program - Park Lane		\$1,400	\$1,334	\$66	95.3%	\$20	\$58	\$0	\$0	2024
Baker Road Waste Water Treatment Plant Capacity Expansion - 2023 (Note 12)		\$1,500	\$1	\$1,499	0.0%	\$5	\$1,170	\$0	\$324	2026
Pump Station Improvement Program - Woodsvew		\$5,420	\$490	\$4,930	9.0%	\$0	\$0	\$5,027	\$0	2027
Pump Station Improvement Program - Shirley Road		\$2,400	\$2,151	\$249	89.6%	\$0	\$1,761	\$196	\$0	2024
Pump Station Improvement Program - East Side Port Colborne		\$5,500	\$552	\$4,948	10.0%	\$0	\$4,530	\$503	\$0	2025
Pump Station Improvement Program - Laurie Ave		\$7,200	\$111	\$7,089	1.5%	\$6,828	\$0	\$0	\$0	2026

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Pump Station Improvement Program - Lakeshore Road (Note 6)		\$5,900	\$864	\$5,036	14.6%	\$0	\$4,500	\$600	\$45	2025
Pump Station Improvement Program - George St (Note 6)		\$2,850	\$2,422	\$428	85.0%	\$505	\$5	\$0	\$81	2024
Pump Station Improvement Program - Catharine St (Note 8)		\$1,100	\$663	\$437	60.3%	\$10	\$1,047	\$113	- \$699	2025
Pump Station Improvement Program - Hunters Pointe (Note 6)		\$1,170	\$942	\$228	80.5%	\$96	\$5	\$0	\$230	2024
Pump Station Improvement Program - Cole Farm		\$5,450	\$5,403	\$47	99.1%	\$4,987	\$0	\$0	\$0	2023
Pump Station Improvement Program - Mewburn (Note 6)		\$8,735	\$720	\$8,015	8.2%	\$0	\$5,000	\$3,000	\$39	2025
Sewer & Forcemain Program - Dain City		\$12,652	\$11,786	\$865	93.2%	\$650	\$2,813	\$0	\$0	2024
Sewer & Forcemain Program - Tupper Dr Trunk (Note 6)		\$6,410	\$5,669	\$741	88.4%	\$3,481	\$1,290	\$399	\$647	2026
Sewer Trunk Rehabilitation - Thundering Waters (Note 6)		\$11,300	\$9,678	\$1,622	85.6%	\$0	\$7,000	\$4,070	\$1	2026
Sewer Relining Program (Note 2)		\$1,336	\$1,336	\$0	100.0%	\$0	\$0	\$0	\$3	2023
Sludge Septic Haulage Program - 2021 (Note 10)		\$2,000	\$472	\$1,528	23.6%	\$0	\$0	\$0	\$1,935	2024
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station		\$600	\$0	\$600	0.0%	\$0	\$0	\$600	\$0	2024

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
South Niagara Falls Wastewater Treatment Plant - Black Horse Pump Station	Uninitiated	\$5,312	\$0	\$5,312	0.0%	\$0	\$0	\$5,312	\$0	2025
South Niagara Falls Wastewater Treatment Plant Forcemain - Black Horse Pump Station	Uninitiated	\$3,322	\$0	\$3,322	0.0%	\$0	\$0	\$3,322	\$0	2024
South Niagara Falls Wastewater Treatment Plant Forcemain - Peel St	Uninitiated	\$5,921	\$0	\$5,921	0.0%	\$0	\$0	\$5,921	\$0	2024
South Niagara Falls Wastewater Treatment Plant Outfall		\$780	\$0	\$780	0.0%	\$1,000	\$948	-\$1,168	\$0	2024
South Niagara Falls Wastewater Treatment Plant Outfall	Uninitiated	\$4,962	\$0	\$4,962	0.0%	\$0	\$0	\$4,962	\$0	2025
South Niagara Falls Wastewater Treatment Plant Trunk		\$6,264	\$586	\$5,678	9.4%	\$2	\$500	\$5,732	\$0	2024
South Niagara Falls Wastewater Treatment Plant Trunk	Uninitiated	\$101,557	\$0	\$101,557	0.0%	\$0	\$0	\$101,557	\$0	2025
South Niagara Falls Wastewater Treatment Plant Trunk Sewer	Uninitiated	\$19,612	\$0	\$19,612	0.0%	\$0	\$0	\$19,612	\$0	2024
Wastewater Treatment Plant Capacity Expansion - Niagara-on-the-Lake		\$47,895	\$47,544	\$351	99.3%	\$0	\$0	\$492	\$0	2025
Storage Facility Upgrade - Garner Road (Note 6)		\$6,590	\$517	\$6,073	7.8%	\$150	\$5,000	\$923	\$143	2025
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls		\$31,076	\$29,589	\$1,487	95.2%	\$12,000	\$44,026	-\$40,476	\$0	2028

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Wastewater Treatment Plant Capacity Expansion - South Niagara Falls	Uninitiated	\$216,582	\$0	\$216,582	0.0%	\$0	\$0	\$216,582	\$0	2028
Wastewater Treatment Plant Upgrade - Crystal Beach		\$1,800	\$361	\$1,439	20.1%	\$1,632	\$0	\$0	\$0	2026
Streamside SPS Upgrade - 2023 (Note 13)		\$1,314	\$2	\$1,312	0.2%	\$5	\$200	\$3,136	- \$2,029	2026
Wastewater Treatment Plant Upgrade - Niagara Falls		\$62,031	\$57,982	\$4,049	93.5%	\$2,000	\$33,000	\$3,389	\$0	2026
Wastewater Treatment Plant Upgrade - Port Weller		\$5,900	\$3,617	\$2,283	61.3%	\$0	\$903	\$2,283	\$0	2026
Wastewater Treatment Plant Upgrade - Welland		\$24,373	\$23,578	\$794	96.7%	\$1,500	\$1,580	\$0	\$0	2024
Wastewater Treatment Plant Upgrade - Welland Phase 2		\$2,400	\$642	\$1,758	26.7%	\$350	\$1,408	\$0	\$0	2024
Wastewater Treatment Plant Upgrade - Bar Screen - Port Weller		\$3,230	\$2,997	\$233	92.8%	\$73	\$0	\$233	\$0	2025
Waste Water Treatment Plant Digester Upgrade - Anger Ave - 2018 (Note 6)		\$2,150	\$177	\$1,973	8.2%	\$0	\$1,400	\$570	\$3	2027
SPS & FM Upgrade at City Hall - Port Colborne - 2018		\$3,439	\$582	\$2,857	16.9%	\$339	\$2,713	\$5	\$0	2025
Dain City SPS Upgrade - 2019		\$4,471	\$517	\$3,954	11.6%	\$0	\$3,579	\$398	\$0	2025
Renown SPS Upgrade - 2019 (Note 6)		\$1,750	\$556	\$1,194	31.8%	\$138	\$600	\$500	\$64	2025

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Wastewater Treatment Plant Electrical Upgrade - Seaway - 2019		\$1,295	\$146	\$1,149	11.3%	\$0	\$1,181	\$5	\$0	2025
Wastewater Treatment Plant Infl Channel - Seaway - 2019		\$4,895	\$395	\$4,500	8.1%	\$123	\$4,449	\$5	\$0	2024
Trunk Sewer Quaker Road - 2020		\$12,198	\$10,789	\$1,410	88.4%	\$100	\$11,757	\$5	\$0	2025
Wastewater Treatment Plant WGB Upgrades - Port Dalhousie - 2021 (Note 6)		\$5,900	\$235	\$5,665	4.0%	\$234	\$5,431	\$0	\$36	2024
Ontario St PS Upgrades - 2021		\$2,100	\$1,066	\$1,034	50.8%	\$100	\$1,500	\$448	\$0	2024
Mill St Area Sanitary - 2021		\$1,650	\$1,263	\$387	76.5%	\$900	\$428	\$0	\$0	2024
Digester Management - CB, WE, PW - 2023 (Note 6)		\$4,000	\$320	\$3,680	8.0%	\$3,675	\$5	\$0	\$204	2026
Wastewater Treatment Plant Upgrade - Fine Bubble Aeration - Port Dalhousie		\$39,500	\$37,738	\$1,762	95.5%	\$1,000	\$718	\$4,819	\$0	2028
Total Wastewater		\$780,012	\$308,563	\$471,450	39.6%	\$54,752	\$166,485	\$357,172	\$1,730	
Decew Water Treatment Plant Intake Building		\$5,449	\$5,298	\$151	97.2%	\$1,612	\$1,432	\$0	\$0	2024
Elevated Tank - New - Pelham (Note 6)		\$2,820	\$435	\$2,385	15.4%	\$0	\$1,000	\$1,385	\$9	2025
Elevated Tank - New - Fort Erie (Note 9)		\$1,755	\$870	\$885	49.6%	\$211	\$257	\$35	\$725	2026
Elevated Tank - Corrosion Protection - Virgil (Note 3)		\$2,544	\$2,380	\$164	93.6%	\$0	\$13	\$0	\$159	2024
Reservoir and Storage Program - 2019		\$2,450	\$2,120	\$330	86.5%	\$12	\$2,303	\$5	\$0	2024

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Elevated Tank Replacement - Lundy's Lane (Note 6)		\$3,000	\$258	\$2,742	8.6%	\$80	\$1,800	\$862	\$149	2024
Granular Activated Carbon Replacement Program - 2021		\$2,500	\$2,412	\$88	96.5%	\$751	\$0	\$0	\$0	2024
Meter Replacement Program		\$4,400	\$3,826	\$574	86.9%	\$431	\$967	\$0	\$0	2024
Miscellaneous Program - System Storage - Grimsby		\$21,914	\$19,943	\$1,971	91.0%	\$1,335	\$1,000	\$0	\$0	2023
Niagara Falls Water Treatment Plant - Port Robinson Interconnect (Note 2)		\$4,040	\$3,664	\$376	90.7%	\$100	\$0	\$0	\$444	2024
Pumping Station Upgrades - Shoalts Drive		\$1,400	\$8	\$1,392	0.6%	\$0	\$300	\$1,092	\$0	2025
Transmission Main over Welland River		\$4,080	\$6	\$4,074	0.2%	\$150	\$1,800	\$2,124	\$0	2025
Valve Rehabilitation - Drummond Road		\$3,200	\$190	\$3,010	5.9%	\$200	\$2,900	\$0	\$0	2024
Water Treatment Plant Raw Water Intake - Niagara Falls		\$2,700	\$2,623	\$77	97.2%	\$80	\$500	\$215	\$0	2026
Water Treatment Plant Roadway & Parking Lot - Grimsby (Note 7)		\$2,330	\$2,340	-\$10	100.4%	\$246	\$0	\$0	-\$10	2023
Water Treatment Plant Upgrade - Decew Falls - 2016		\$45,350	\$44,266	\$1,084	97.6%	\$50	\$16,775	\$16,725	\$0	2024
Water Treatment Plant Upgrade - Niagara Falls - 2015		\$4,867	\$4,718	\$149	96.9%	\$408	\$88	\$0	\$0	2024
Water Treatment Plant Upgrade - Niagara Falls - 2017		\$12,907	\$12,889	\$18	99.9%	\$21	\$0	\$0	\$0	2024

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Water Treatment Plant Upgrade - Port Colborne		\$12,600	\$10,965	\$1,635	87.0%	\$1,500	\$3,585	\$0	\$0	2024
Water Treatment Plant Upgrade - Rosehill (Note 2)		\$15,000	\$14,463	\$537	96.4%	\$0	\$547	\$0	\$1	2024
Water Treatment Plant Upgrade - Rosehill - 2017		\$2,686	\$1,044	\$1,642	38.9%	\$40	\$300	\$1,828	\$0	2024
Water Treatment Plant Upgrade - Welland - 2017		\$5,000	\$2,295	\$2,705	45.9%	\$900	\$2,477	\$0	\$0	2024
Water Treatment Plant Upgrade - Niagara Falls - 2018 (Note 6)		\$7,065	\$4,955	\$2,110	70.1%	\$925	\$3,365	\$1,006	\$933	2024
Water Treatment Plant Upgrade - Decew Falls Plant 2 - 2020		\$2,000	\$319	\$1,681	16.0%	\$107	\$1,670	\$5	\$0	2028
Decew High Lift Pump Sizing		\$3,931	\$2,467	\$1,464	62.8%	\$2,736	\$0	\$0	\$0	2025
Water Treatment Plant Expansion - Grimsby (Note 11)		\$6,500	\$596	\$5,904	9.2%	\$100	\$500	\$500	\$5,238	2025
Watermain Security Study - Decew Water Treatment Plant to Townline Rd E		\$1,000	\$292	\$708	29.2%	\$20	\$708	\$177	\$0	2028
Watermain Replacement - Vineland 19th Street and Glen Road		\$2,500	\$0	\$2,500	0.0%	\$1,037	\$1,462	\$0	\$0	2024
Watermain Program - Along CNR Grimsby		\$25,825	\$23,643	\$2,182	91.6%	\$6,692	\$1,000	\$0	\$0	2024
Watermain Program - Barrick Road		\$1,965	\$1	\$1,964	0.0%	\$0	\$500	\$1,464	\$0	2025
Watermain Program - Downing Street (Note 6)		\$3,061	\$2,918	\$143	95.3%	\$0	\$281	\$0	\$143	2024

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
DeCew Low Lift Booster - 2019		\$16,707	\$14,018	\$2,688	83.9%	\$50	\$6,721	\$9,359	\$0	2025
DeCew UV Upgrade - 2019		\$1,050	\$930	\$120	88.6%	\$0	\$883	\$0	\$0	2024
Watermain Replacement Victoria Ave King - 2020		\$2,850	\$2,207	\$643	77.4%	\$200	\$2,500	\$0	\$0	2025
Watermain Replacement Ontario St Lincoln - 2020 (Note 3)		\$17,450	\$15,427	\$2,023	88.4%	\$5,039	\$9,000	\$3,000	\$23	2026
Reservoir & Storage Program - 2021 (Note 6)		\$3,000	\$455	\$2,545	15.2%	\$1,091	\$1,000	\$0	\$545	2024
Bemis ET Replacement - 2021 (Note 6)		\$2,000	\$251	\$1,749	12.6%	\$0	\$500	\$1,249	\$130	2024
DeCew Plant 1 Mixing System - 2021		\$1,850	\$71	\$1,779	3.8%	\$20	\$120	\$1,661	\$0	2025
York Road Watermain Replace - 2021 (Note 6)		\$11,800	\$353	\$11,447	3.0%	\$121	\$10,500	\$700	\$147	2024
New Transm Main in Smithville - 2021		\$7,463	\$4	\$7,459	0.1%	\$0	\$0	\$7,459	\$0	2024
Glendale Watermain Valves - 2023 (Note 6)		\$1,000	\$0	\$1,000	0.0%	\$10	\$250	\$700	\$40	2026
Watermain Program - Welland Canal Extension		\$4,620	\$1,006	\$3,614	21.8%	\$0	\$4,115	\$499	-\$1	2025

Capital Project Forecast (in thousands of dollars) – Continued

Department Total Projects	Project Status	Adjusted Budget	Project-to-date Actuals and Commitments	Budget Remaining After Commitments	Percentage of Budget Spent and/or Committed	2023 Forecasted Expenditures	2024 Forecasted Expenditures	2025 and Beyond Forecasted Expenditures	Forecasted Surplus/ (Deficit)	Estimated Completion Year
Watermain Program - Welland East and West		\$4,800	\$4,657	\$143	97.0%	\$0	\$173	\$0	\$0	2024
Total Water Works		\$291,428	\$211,584	\$79,845	72.6%	\$26,275	\$83,293	\$52,049	\$8,675	
Total Projects with remaining budgets greater than \$1 million		\$2,230,027	\$1,394,972	\$835,055	62.6%	\$188,207	\$486,328	\$510,802	\$20,890	

Capital Variance Project Summary (in thousands of dollars)

Capital projects sometimes require more or less than the approved budget. Throughout the year, project variances are managed through either requesting extra budget dollars from the Capital Variance Project (CVP), or by transferring excess capital project budget dollars to the CVP through a budget reduction.

Transfers to the CVP do not require approval. Requests less than \$250, one-time or cumulative on a project, may be approved by the departmental Commissioner or Director, in combination with the Commissioner of Corporate Services. Requests in excess of \$250, one-time or cumulative on a project, require Council approval. Throughout the year, the balances of the CVPs are monitored and, if significant excess exists, would be adjusted by transferring the excess to the respective capital reserve following Council approval. During Q3 2023, 52% of projects closed with a surplus.

The excess funds in the Levy CVPs have been identified as a funding source for the 2024 Capital Budget and will be transferred to the reserve at year-end. Remaining excess funds will remain in the CVP to provide more flexibility to address inflationary costs pressures.

Capital Variance Project Reconciliation	Levy Programs	Waste Management	Wastewater	Water	Total Programs
Balance at December 31, 2022	\$5,649	\$5,260	\$4,172	\$7,185	\$22,266
Transfer to Active Capital Projects	- \$1,207	- \$488	- \$1,080	- \$3,324	- \$6,098
Budget Reductions on Active Capital Projects	\$957	\$500		\$3,400	\$4,857
Transfers from Closed Capital Projects	\$563	\$921	\$174	\$19	\$1,677
Balance at July 27, 2023	\$5,961	\$6,193	\$3,267	\$7,280	\$22,702
Transfer to Active Capital Projects	- \$2,745	\$0	- \$454	- \$91	- \$3,289
Budget Reductions on Active Capital Projects	\$1,118	\$0	\$300	\$1,000	\$2,418
Transfers from Closed Capital Projects	\$596	\$358	\$1,508	\$171	\$2,632
Adjustments to Previously Closed Projects	\$0	\$0	\$0	\$0	\$0
Balance at October 26, 2023	\$4,930	\$6,551	\$4,621	\$8,360	\$24,462
Committed to 2024 capital budget	- \$5,000				- \$5,000
Forecasted to be returned to Capital Reserve as per CSD 48-2023		- \$5,551			- \$5,551
Uncommitted Balance at October 26, 2023	- \$70	\$1,000	\$4,621	\$8,360	\$13,911

Investment Report (in thousands of dollars)

Investment income during Q3 on the primary portfolio amounted to \$8,234, which is comprised of investment portfolio income and interest on cash balances.

Investment Performance

Investment Income Before Transfers to Reserves:

Favourable investment income in Q3 of \$2,145 is a result of achieving higher yield on high interest savings account balances compared with budgeted rates. Rate assumptions for the 2023 budget were increased from 2022 based on rate trends at the time, however, changes to Bank of Canada interest rates in year have driven yields higher. Forecasted investment income before transfers for 2023 is also favourable by \$10,163 due to the higher interest rates on high interest savings accounts.

Budget vs Actual/Forecast before Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Actuals	Q4 Forecast	Total
Budget	\$5,970	\$5,987	\$6,303	\$6,634	\$24,894
Actual	\$7,396	\$9,484	\$8,448	\$9,729	\$35,057
Variance	\$1,426	\$3,497	\$2,145	\$3,095	\$10,163

Year-to-date cumulative annualized portfolio return:

Q1	Q2	Q3	Q4
3.31%	3.55%	3.64%	0.00%

Investment Income After Transfers to Reserves:

Investment income is unfavourable by \$465 in Q3 after allocations to deferred revenues and rate reserves. Investment income after transfers for 2023 compared to budget is forecasted to be favourable by \$1,054 as a result of increased transfers to deferred revenues and rate reserves due to increase in Bank of Canada rate.

Budget vs Actual/Forecast after Reserve Transfers	Q1 Actuals	Q2 Actuals	Q3 Actuals	Q4 Forecast	Total
Budget	\$5,970	\$5,987	\$6,303	\$6,634	\$24,894
Net Budget Transfers	-\$1,815	-\$1,814	-\$1,815	-\$1,815	-\$7,259
Budget (Net)	\$4,155	\$4,173	\$4,488	\$4,819	\$17,635
Actual	\$7,396	\$9,484	\$8,448	\$9,729	\$35,057
Net Actual Transfers	-\$3,921	-\$3,928	-\$4,425	-\$4,094	-\$16,368
Actual (Net)	\$3,475	\$5,556	\$4,023	\$5,635	\$18,689
Variance	-\$680	\$1,383	-\$465	\$816	\$1,054

Note: Staff monitor foreign exchange rates during the year to take advantage of favourable opportunities.

Investment Term Holdings

Funds	Book Value	Weight
Cash Equivalent<1Yr	\$42,556	4.3%
2 Year	\$97,789	9.9%
3 Year	\$63,992	6.5%
4 Year	\$73,798	7.5%
5+ Year	\$567,752	57.7%
NRH Investments	\$0	0.0%
Subtotal (Investments)	\$845,887	85.9%
Cash	\$113,619	11.5%
Sinking Fund (Incl.Cash)	\$24,735	2.5%
Total Portfolio	\$984,241	100.0%

Investment Detail (in thousands of dollars)

Institution	Type of Investment	Balance of Investment by Institution	Percentage Holdings *	Policy Percentage Limits
Bank of Montreal	Corporate	\$82,400	9.47%	15.00%
Bank of Nova Scotia	Corporate	\$75,000	8.62%	15.00%
Canadian Imperial Bank of Commerce	Corporate	\$95,979	11.03%	15.00%
National Bank of Canada	Corporate	\$73,165	8.41%	15.00%
Royal Bank of Canada	Corporate	\$95,900	11.02%	15.00%
Total	Corporate	\$422,444	48.56%	50.00%
City of Hamilton	Municipal	\$9,172	1.05%	5.00%
City of Montreal	Municipal	\$16,749	1.93%	5.00%
City of Ottawa	Municipal	\$5,345	0.61%	5.00%
City of Quebec	Municipal	\$2,322	0.27%	5.00%
City of Saskatoon	Municipal	\$1,695	0.19%	5.00%
City of Toronto	Municipal	\$8,230	0.95%	5.00%
County of Wellington	Municipal	\$852	0.10%	5.00%
Municipal Finance Authority of BC	Municipal	\$0	0.00%	5.00%
New Brunswick Municipal Finance Authority	Municipal	\$2,000	0.23%	5.00%
Quebec City	Municipal	\$7,890	0.91%	5.00%
Region of Halton	Municipal	\$1,520	0.17%	5.00%
Region of Peel	Municipal	\$3,510	0.40%	5.00%
Region of Waterloo	Municipal	\$19,680	2.26%	5.00%
Region of York	Municipal	\$7,740	0.89%	5.00%
Region of Durham	Municipal	\$2,234	0.26%	5.00%
Ville de Laval	Municipal	\$5,809	0.67%	5.00%
York Region District School Board	Municipal	\$0	0.00%	5.00%
York Sinking Fund Debenture	Municipal	\$1,784	0.21%	5.00%
Total	Municipal	\$96,532	11.10%	25.00%
Newfoundland and Labrador Hydro	Provincial	\$9,876	1.14%	25.00%
Ontario Hydro	Provincial	\$22,594	2.60%	25.00%
Province of Alberta	Provincial	\$7,589	0.87%	25.00%
Province of British Columbia	Provincial	\$5,787	0.67%	25.00%
Province of Manitoba	Provincial	\$39,152	4.50%	25.00%
Province of New Brunswick	Provincial	\$4,647	0.53%	25.00%
Province of Newfoundland	Provincial	\$78,942	9.07%	25.00%
Province of Nova Scotia	Provincial	\$15,756	1.81%	25.00%
Province of Ontario	Provincial	\$43,058	4.95%	25.00%
Province of Prince Edward Island	Provincial	\$2,926	0.34%	25.00%
Province of Quebec	Provincial	\$101,908	11.71%	25.00%
Province of Saskatchewan	Provincial	\$5,231	0.60%	25.00%
Quebec Hydro	Provincial	\$10,213	1.17%	25.00%
Total	Provincial	\$347,679	39.96%	75.00%
Region of Niagara Debentures	Municipal	\$3,345	0.38%	100.00%
Total Niagara Region Investments (excl Cash)		\$869,996	100.00%	100.00%
General Chequing **	Cash	\$33,796		
Savings	Cash	\$78,272		
NRH	Cash	\$1,551		
Sinking Fund	Cash	\$626		
Total		\$114,245		
TOTAL including Cash		\$984,241		

* Note: Holdings by security percentages exclude cash balances.

** Cash balances shown are the amounts held by the financial institution at the end of the quarter and do not include adjustments for outstanding payments or deposits or the NRH general operating account and payroll trust accounts. Balances include USD funds converted at quarter end-spot rate of 1.352.

Debt Report (in thousands of dollars)

On October 19, 2023, S&P (Standard & Poor's) reaffirmed Niagara's rating of AA+. The rating reflects the views on Canadian municipal governments' improved institutional framework. The rating also incorporates S&P's opinion of Niagara's exceptional liquidity, strong budgetary performance and financial management, and moderate debt burden. Niagara continually strives to improve our credit rating, as it sends a strong, positive message to investors, and directly impacts our cost of borrowing in the capital markets.

Standard and Poor uses an assessment scale of 1 to 5, with an assessment score of 1 being exceptional and 5 being the weakest score.

Key Rating Factor	Institutional Framework	Economy	Financial Management	Budgetary Performance	Liquidity	Debt Burden
Standard & Poor's Assessment	1	3	2	2	1	2

Department	Total Debt as at December 31, 2022 including Sinking Fund Assets	Adjustments for NRT Amalgamation	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at September 30, 2023 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2023	Annual Repayment Limits**
General Government	\$20,811	\$0	\$0	-\$1,900	-\$49	\$18,862	-\$168	\$0	\$18,695	
Police	\$80,993	\$0	\$0	-\$3,970	-\$181	\$76,842	-\$933	\$9,010	\$84,919	
Transportation	\$122,400	\$0	\$0	-\$13,116	-\$209	\$109,075	-\$443	\$30,509	\$139,142	
Public Health	\$10,029	\$0	\$0	-\$1,111	\$0	\$8,918	-\$44	\$3,037	\$11,912	
Community Services	\$25,507	\$0	\$0	-\$2,338	\$0	\$23,169	-\$307	\$135,183	\$158,045	
NRH	\$38,763	\$0	\$0	-\$5,312	\$0	\$33,451	-\$197	\$0	\$33,254	
Planning	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Total Levy	\$298,503	\$0	\$0	-\$27,747	-\$439	\$270,317	-\$2,092	\$177,739	\$445,967	
NRT	\$8,540	\$6,258	\$0	-\$1,707	\$0	\$13,091	-\$159	\$0	\$12,932	
Waste Management										
Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Waste Diversion	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Waste Disposal	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Waste Management	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	

Debt Report (in thousands of dollars) - Continued

Department	Total Debt as at December 31, 2022 including Sinking Fund Assets	Adjustments for NRT Amalgamation	Year to Date Debt Issued	Year to Date Principal Payments	Sinking Fund Contributions and Asset Earnings	Total Debt as at September 30, 2023 including Sinking Fund Assets	Forecasted Principal Payments	Unissued Debt*	Total Debt & Unissued Debt as at December 31, 2023	Annual Repayment Limits**
Total Special Levy	\$8,540	\$6,258	\$0	-\$1,707	\$0	\$13,091	-\$159	\$0	\$12,932	
Wastewater	\$66,381	\$0	\$0	-\$1,951	-\$928	\$63,502	-\$391	\$297,247	\$360,358	
Water	\$23,324	\$0	\$0	-\$329	-\$231	\$22,764	-\$251	\$6,644	\$29,157	
Total Rate	\$89,705	\$0	\$0	-\$2,280	-\$1,159	\$86,266	-\$642	\$303,891	\$389,515	
Total Niagara Region	\$396,748	\$6,258	\$0	-\$31,734	-\$1,598	\$369,674	-\$2,893	\$481,630	\$848,414	6.55%
Fort Erie	\$3,861	\$0	\$0	-\$750	\$0	\$3,111	-\$106	\$0	\$3,005	1.86%
Grimsby	\$2,044	\$0	\$0	-\$192	\$0	\$1,852	-\$194	\$0	\$1,658	1.23%
Lincoln	\$6,853	\$0	\$6,399	-\$448	\$0	\$12,804	-\$113	\$0	\$12,691	3.77%
Niagara-on-the-Lake	\$4,982	\$0	\$966	-\$353	\$0	\$5,595	-\$123	\$0	\$5,472	2.40%
Niagara Falls	\$65,357	-\$3,138	\$13,778	-\$3,636	\$0	\$72,361	-\$1,067	\$0	\$71,294	4.37%
Pelham	\$28,746	\$0	\$0	-\$2,064	\$0	\$26,682	-\$185	\$0	\$26,497	11.85%
Port Colborne	\$27,412	\$0	\$0	-\$1,134	\$0	\$26,278	-\$155	\$0	\$26,123	5.83%
St. Catharines	\$112,790	-\$2,238	\$0	-\$14,069	-\$217	\$96,266	-\$347	\$0	\$95,919	9.13%
Thorold	\$575	\$0	\$0	-\$87	\$0	\$488	-\$48	\$0	\$440	1.08%
Wainfleet	\$1,130	\$0	\$0	-\$197	\$0	\$933	\$0	\$0	\$933	2.70%
Welland	\$70,758	-\$882	\$0	-\$8,239	\$0	\$61,637	-\$628	\$0	\$61,009	10.29%
West Lincoln	\$17,350	\$0	\$0	-\$626	\$0	\$16,724	-\$97	\$0	\$16,627	8.93%
NPCA	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Separate School Board	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
Debt Assumed for Others (External)	\$341,858	-\$6,258	\$21,143	-\$31,795	-\$217	\$324,731	-\$3,063	\$0	\$321,668	
Total Niagara Region & External	\$738,606	\$0	\$21,143	-\$63,529	-\$1,815	\$694,405	-\$5,956	\$481,630	\$1,170,082	

*Unissued debt information from the local area municipalities is not provided to Niagara Region**2022 FIR data used for ARL calculation where available and 2021 FIR data used where 2022 FIR was not available

Accounts Receivable Aging Report (in thousands of dollars)

The accounts receivable aging report reflects all unpaid accounts greater than 120 days and greater than \$25. Listing does not include outstanding invoices at quarter-end where payments have been received prior to finalization of the Q3 Financial Update.

Customer Name	Amount Over 120	Explanation of Account	Status
City of Niagara Falls	\$200	Short payment against WEGO invoice.	Pending Write-Off
City of St. Catharines	\$43	Balance of Jan. 2022 invoice for contribution to Canada Summer Games.	Pending Write-Off
City of Welland	\$151	In Feb. 2021 Welland deducted \$546 of Niagara Region accounts payable (AP) invoices against balance due on 2020 year-end tax reconciliation bill, and in Jun. 2021 deducted another \$605 in AP invoices against the balance due on the May 2021 water and waste-water bill. Of the \$1,151 deducted, \$1,000 is resolved and \$151 remains in dispute regarding Transportation project cost sharing as ongoing discussions with Welland staff continue.	Collection to continue
Cosby Septic Service	\$37	Hauled Sewage customer, financial hardship experienced in 2022 but is committed to paying the balance. Regular weekly payments commenced October 2023.	Collection to continue
Town of Grimsby (RDC)	\$445	2018 RDC invoice \$401 in dispute with developer, Grimsby and Region proceeding with legal action. Short-paid invoices totaling \$44 are being pursued.	Collection to continue
Go Green Fibre	\$88	Recycling end market client disputing quality of product received. Niagara Region legal staff filed statement of claim in October 2023.	Collection to continue
Niagara College	\$89	Multiple invoices for transit tickets, waiting for Niagara College approval as of October 13, 2023.	Collection to continue
Long Term Care Resident (32807336)	\$29	Resident is still active but was not make payments; Public Guardian and Trustee took over guardianship in August 2023 and have made monthly payments since. The arrears accumulated prior to their involvement and Long-Term Care staff are working with Public Guardian to determine if payments towards arrears would be forthcoming.	Collection to continue
Long Term Care Resident (32707253)	\$52	Resident is still active but not making any regular payments. Attempts continue to be made to collect including transfer to Public Guardian and Trustee but resident is not eligible. Region staff continue to work with Long Term Care staff on collection and ongoing efforts to mitigate risk, including consultation with internal Legal staff.	Collection to continue
TOTAL	\$1,134		

Consolidated Statement of Financial Position (in thousands of dollars)

The consolidated statement of financial position is prepared in accordance with Canadian public sector accounting standards ("PSAS") and includes all unfunded liabilities, impacts of amortization and capital fund activity. This report is unaudited and prepared with information as at November 16, 2023.

	Sep. 30, 2023	Dec. 31, 2022
FINANCIAL ASSETS		
Cash	\$ 101,908	\$ 128,746
Investments (page 107)	845,887	832,296
Accounts receivable	96,847	105,156
Other current assets	716	1,005
Tangible capital assets held for sale	400	400
Debt Recoverable from others (page 110)	324,731	341,860
	1,370,489	1,409,463
FINANCIAL LIABILITIES		
Accounts payable and accrued liabilities	166,770	180,988
Employee future benefits and post-employment liabilities	131,906	131,906
Deferred revenue	374,399	339,149
Landfill closure and post-closure liability	77,703	77,703
Unfunded contaminated sites	576	576
Long-term liabilities	693,937	738,571
Capital lease obligation	4,098	4,144
	1,449,389	1,473,037
Net debt	(78,900)	(63,574)
NON-FINANCIAL ASSETS		
Tangible capital assets	2,204,354	2,097,154
Inventory	12,924	10,567
Prepaid expenses	19,717	21,784
	2,236,995	2,129,505
Accumulated surplus	\$ 2,158,095	\$ 2,065,931

ACCUMULATED SURPLUS RECONCILIATION:

	Sep. 30, 2023	Dec. 31, 2022
Invested in tangible capital assets	\$ 1,831,050	\$ 1,696,299
Capital fund – unexpended capital financing	323,706	293,319
Operating fund	13,343	(11,375)
Canada Games Park	25,432	25,432
Unfunded landfill closure & post-closure liability	(77,703)	(77,703)
Unfunded contaminated sites liability	(576)	(576)
Unfunded employee future benefits & post-employment liabilities	(130,430)	(130,430)
Total surplus	1,984,812	1,794,966
Total reserves and reserves funds (page 65)	173,273	270,965
Total accumulated surplus	\$ 2,158,095	\$ 2,065,931

Explanation of Statement of Operations

The statements of operations provided in the preceding pages summarize the Niagara Region's financial activity as of December 31, 2021. These statements have been compiled by Corporate Services and the departments have validated the information and provided commentary.

These statements present the net funding position of Niagara Region's operating budget and do not include Public Sector Accounting (PSA) adjustments for amortization, employee future benefits and landfill liability.

Approved and/or expected unbudgeted transfers to/from reserves can offset other variances and impact net surplus/deficit reported by departments. These statements do not include capital activity. Capital activity is summarized by project in the capital reports section.

Definition of Column Headings

Year-to-date Budget - the portion of the annual budget expected to be realized from January through September.

Year-to-date Actual - actual costs incurred and revenues earned from January to June. Departments have accrued for goods or services received but not yet paid for and revenues earned but not yet received.

Year-to-date Budget vs Actual Variance Favourable/(Unfavourable) - the difference between the year to date budget and the year to date actual. An unfavourable variance (i.e. actual expenditures are greater than budgeted or actual revenues are less than budgeted) is shown as a negative and a favourable variance (i.e. actual expenditures are less than budgeted or actual revenues are greater than budgeted) is shown as a positive.

Annual Budget - the annual budget approved by council with budget adjustments as explained on the Operating Budget Amendments & Adjustment Summary.

Annual Forecast - the year to date actual plus the year to go forecast. It is intended to project expected organization results at the end of the current year based on information available. As noted, actual operating results may vary from the forecasted information presented (not applicable for quarter 4).

Annual Budget vs Forecast Variance Favourable/(Unfavourable) - the difference between the annual budget and the annual forecast. An unfavourable variance (i.e. forecasted expenditures are greater than budgeted or forecasted revenues are less than budgeted) is shown as a negative and a favourable variance (i.e. forecasted expenditures are less than budgeted or forecasted revenues are greater than budgeted) is shown as a positive.

Definition of Report Rows – Expenditures

Labour related Costs – salaries, benefits and personnel related allowances (meals, clothing, training, etc).

Administration – costs for audit, advertising, consulting, insurance, contracted services, Court Services expenses, allowances (car, mileage, etc.), telephone, training and related expenses, office supplies, memberships and other miscellaneous expenses.

Operational & Supply – program specific costs including: chemical, medical, waste management supplies and purchased services.

Occupancy & Infrastructure – costs to repair or maintain property and infrastructure, property tax, leases and all utilities.

Equipment, Vehicles, Technology – costs to repair or maintain equipment and vehicles, minor equipment purchases, computer licenses and support.

Community Assistance – Ontario Works allowances and benefits program costs, rent supplements and the use of all housing related subsidies.

Financial Expenditures – interest charges, principal debt payments, tax write-offs, and bad debt expense. The debt related charges included in this section are allocated to departments through indirect allocations & debt.

Partnership, Rebate, Exemption – grants, rebates and exemptions provided to local area municipalities and/or other organizations to support projects within the region.

Explanation of Statement of Operations - Continued

Definition of Report Rows – Revenues

Taxation – revenues received from local area municipalities including payment-in-lieu, supplemental and power dams revenue; as well as funds received to support waste management, water and wastewater operations.

Federal & Provincial Grants – funds received from the provincial and federal governments.

By-law Charges & Sales – shared services revenue (without shared services agreement), licenses, permits and approvals, and fees and service charges on the User Fee By-Law such as child care fees, health fees, police fees (i.e. accident reports, etc), seniors homes fees (i.e. long term care accommodations fees), road fees and other miscellaneous fees (i.e. zoning).

Other Revenue – shared services revenue (with shared services agreement), investment income, Court Services revenue, recycling revenue, housing revenue and other miscellaneous revenue.

Definition of Report Rows – Intercompany Charges

Intercompany Charges – direct rate-based costs that are allocated to the beneficial recipient by the department providing the service or goods and calculated based on a pre-established rate (i.e. fleet, fuel, photocopiers, and print shop). This includes the allocation of the costs of staffing resources that have been strategically redeployed due to the COVID-19 pandemic from one department to another. The pre-established rate is intended to recover the costs incurred by the service providing department (time and material).

Definition of Report Rows – Transfers

Transfer to Reserves – includes all transfers of funds in the current year from the operating program to a reserve. At a corporate level the net of the transfers to reserves and the transfers from reserves represents our total contribution to reserves or draw on reserves in the year.

Transfer from Reserves – transfers of funds in the current year to the operating program from a reserve. At a corporate level the net of the transfers from reserves and the transfers to reserves represents our total contribution to reserves or draw on reserves in the year.

Expense Allocation to Capital – eligible costs recorded and managed in the operating program allocated to the capital program.

Definition of Report Rows – Indirect Allocation & Debt

Indirect Allocation – costs that are not directly traceable to a specific program or department (i.e. HR, finance, procurement, legal, IT, properties, and communications). Indirect costs are common resources shared by several programs and services that require an allocation to determine full cost of the program or service.

Capital Financial Allocation – allocations of all debt charges incurred to programs and services based on projects the debt is issued to fund.

**Q3 Financial Update
September
2023**

